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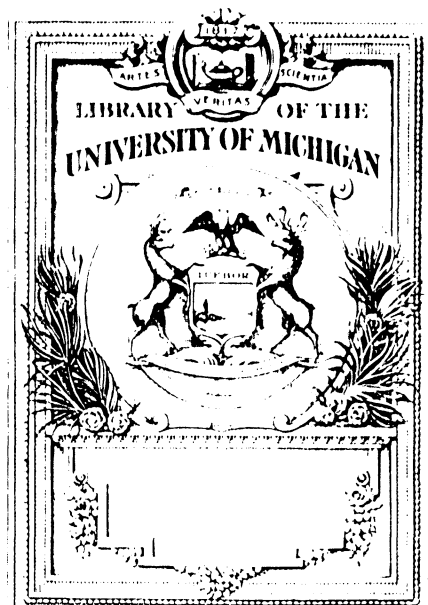
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**REPORT OF THE AUDITOR FOR
THE PHILIPPINE ISLANDS**

SUPPLEMENT No. 1

**PERTAINING TO THE PROVINCIAL
GOVERNMENTS**

FISCAL YEAR ENDED DECEMBER 31, 1916



REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

TO

THE SECRETARY OF WAR,
THE GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS, AND THE
MEMBERS OF THE PHILIPPINE LEGISLATURE

SUPPLEMENT No. I

PERTAINING TO THE FISCAL AFFAIRS OF
THE PROVINCIAL GOVERNMENTS

FOR THE

FISCAL YEAR ENDED DECEMBER 31, 1916



MANILA
BUREAU OF PRINTING
1917

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REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS—SUPPLEMENT No. I.

MANILA, August 20, 1917.

GENTLEMEN: In compliance with the requirements of law, I have the honor to submit this report of the financial affairs of the provincial governments, for the fiscal year ended December 31, 1916.

The report is compiled under the following general divisions: I. Consolidated financial statements, II. Detailed statements by provinces, and III. Addenda.

I. CONSOLIDATED FINANCIAL STATEMENTS.

These statements are a consolidation of all accounts of the provinces, including the Department of Mindanao and Sulu, and show in a comprehensive form the financial condition of the provinces taken as a whole on December 31, 1916, compared with December 31, 1915, and their financial transactions during the fiscal year 1916, compared with those of 1915.

These statements reflect the general scheme of the present provincial financial system and furnish valuable statistical information for future guidance in provincial financial legislation and financial administration.

II. DETAILED STATEMENTS BY PROVINCES.

These statements show in detail the financial condition of each province at the close of the fiscal year 1916, and its financial transactions during that year. For the purpose of convenient reference, these statements are arranged in alphabetical order.

III. ADDENDA.

The addenda show assessed valuation of real property and population figures for each province and city; defalcations of provincial and municipal employees; statement of public and private trusts; and loans in process of cancellation under Act 1815, which Act provided that the liability for certain loans due the Central Government by the provinces would be canceled provided an equal sum were appropriated by the provinces for expenditures on public works.

ORGANIZATION.

The audit of both the provincial and municipal accounts devolves upon the corps of District Auditors, under the supervision of the Assistant Auditor in charge of the Department of Government Audits. All field examinations of clerks of courts, registers of deeds, land agents, postmasters, Constabulary supply officers, and other accountable officers, are also made by this corps.

The personnel of the corps, the districts to which assigned, and official stations on this date are as follows:

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

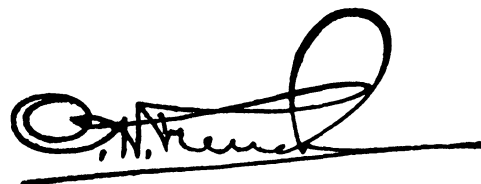
E. G. ABRY, Assistant Auditor, Manila.

Districts.	District Auditors and Headquarters.	Districts.	District Auditors and Headquarters.
Batanes	JOSE CONDE, Tuguegarao, Cagayan.	Albay	JAMES HERNANDEZ, Albay.
Cagayan		Ambos Camarines	
Isabela		Sorsogon	
Nueva Vizcaya			
Abra	D. T. DIKIT, Vigan, Ilocos Sur.	Capiz	T. BORRAMEO, Iloilo.
Ilocos Norte		Antique	
Ilocos Sur		Iloilo	
Mountain Province		Occidental Negros	
Baguio City			
Pangasinan	C. TICMAN, Lingayen, Pangasinan.	Cebu	F. PENALES, Cebu.
Tarlac		Bohol	
La Union		Oriental Negros	
Bulacan	F. TIONGSON, Malolos, Bulacan.	Samar	R. E. FERNANDEZ, Tacloban, Leyte.
Nueva Ecija		Leyte	
Pampanga		Surigao	
Rizal	S. DE UNGRIA, Pasig, Rizal.	Agusan	R. ISLAO, Cagayan, Misamis.
Cavite		Bukidnon	
Bataan		Misamis	
Zambales		Lanao	
Laguna	M. AGREGADO, Lucena, Tayabas.	Cotabato	R. ASPILLERA, Zamboanga.
Tayabas		Davao	
Batangas	JOSE GONZALES, Batangas.	Sulu	
Mindoro		Zamboanga	
Palawan			

J. A. STIVER, Supervising Auditor (1st to 8th districts).

B. N. WALKER, Supervising Auditor (9th to 13th districts).

Respectfully submitted.



Auditor for the Philippine Islands.

The SECRETARY OF WAR.

The GOVERNOR-GENERAL OF THE PHILIPPINE ISLANDS.

The MEMBERS OF THE PHILIPPINE LEGISLATURE.

CONSOLIDATED FINANCIAL STATEMENTS.

EXPLANATORY NOTES TO CERTAIN STATEMENTS PRESENTED IN THIS REPORT AND TO THE TERMINOLOGY USED THEREIN.

The Consolidated Balance Sheet (page 10) reflects the financial condition of the provincial governments taken as a whole on December 31, 1916, compared with that on December 31, 1915, and is supported by a Consolidated Operation Statement, a Consolidated Budget Statement, and a Consolidated Statement of Reserves. On page 23 there is shown the detail of the Consolidated Balance Sheet.

ASSETS.

Liquid Assets Unencumbered consist of actual cash and quickly convertible assets, the total of which, plus the next following item, *Deferred Charges*, corresponds to that portion of the Surplus designated Current Surplus. (See below).

Deferred Charges.—This item is made up of expenditures made in advance of the period to which they pertain.

Cash for Current Liabilities.—See Current Liabilities below.

Cash for Public and Private Trusts.—Cash held by provincial treasurers as trustee, depository, administrator, disbursing agent, etc. (See Public and Private Trusts below).

Permanent and Long Term Investments.—Funds loaned to municipalities for specified periods, funds advanced for authorized commercial undertakings which are under Government control, and authorized investment by the Province of Iloilo in stocks of the Iloilo Fair Association.

Fixed Property.—The real property, capital improvements and equipment of the provinces, carried in account at the original valuations at which they were taken up, this being in some cases an appraised valuation but in the majority of cases the actual cost when acquired.

LIABILITIES AND SURPLUS.

Current Liabilities.—Accounts payable and accrued leave payable, all of which are subject to quick liquidation, corresponding to the item Cash for Current Liabilities under Assets.

Public and Private Trusts.—These liabilities are offset by a corresponding amount of cash held in the provincial treasuries. (See cash for Public and Private Trusts as explained above).

Deferred Obligations consist of *loans payable* and *other deferred obligations*. *Loans Payable* represent loans made to provinces under authority of existing law from funds of the Central Government, for necessary public works and improvements. The liability of the provinces is offset by corresponding asset items in the accounts of the Central Government. (Auditor's Report, 1916). *Other Deferred Obligations* represent deferred payments on the purchase price of heavy equipment and other long term obligations.

Surplus.—The excess of assets over liabilities constitutes the "surplus" and represents the proprietary interests or net capital of the provinces. The "surplus" is segregated into "current surplus" and "reserves."

Current Surplus represents the excess of liquid assets over current liabilities, and consists of the appropriated and unappropriated surplus.

Reserves—*Surplus Invested in Permanent and Long Term Assets* represent the excess in value of permanent and long term investments and fixed property over deferred obligations.

The Consolidated Operation Statement (page 11) shows the total income and expense of all provincial governments for the year. It embodies all transactions involving the acquisition and disposition of values during the year in so far as they operate to increase or decrease the surplus as a whole. This statement shows the surplus at the close of the fiscal year as the result of the financial transactions therein presented corresponding to the item "Total Surplus" shown in the Consolidated Balance Sheet. The detail of the items shown on this statement is presented in the supporting schedules A to D (pages 12-18).

The Consolidated Budget Statement (page 19) is a consolidation of all provincial budgets as executed during the fiscal year and embodies all transactions affecting the current surplus of the provinces. On the expenditure side are shown the total gross expenditures for the year as determined by obligations incurred during that period against duly constituted appropriations. The credit side shows the sources from which the local governments derive the funds necessary to meet said obligations. This statement shows the current surplus at the close of the year corresponding to the item "Current Surplus" in the Consolidated Balance Sheet.

The Consolidated Statement of Reserves—*Surplus Invested in Permanent and Long Term Assets* (page 20) shows all transactions affecting the reserves or invested surplus of the provinces. It also shows the total reserves or invested surplus at the close of the fiscal year corresponding to the item "Reserves—Surplus invested in Permanent and Long Term Assets" in the Consolidated Balance Sheet.

Detailed Statement by Provinces.—The financial condition of each province at the close of the fiscal year and its fiscal transactions during that year are presented on pages 23-74 by means of a detailed balance sheet for all provinces and a separate budget statement for each province.

The Consolidated Statement of Public and Private Trusts (page 84) covers internal revenue collections pertaining to the Central Government, municipal revenue, municipal deposits, miscellaneous deposits and trust funds including court deposits and miscellaneous disbursing funds. The provincial treasurers collect all revenue in their respective provinces invoicing the portions pertaining to the Central Government and the municipal governments periodically to the Insular Treasurer and to the respective municipal treasurers. Municipal deposits are municipal funds deposited with the provincial treasurers for safe-keeping upon authority of the respective municipal councils. Miscellaneous deposits and trust funds consist of guaranty deposits, court deposits, pension and retirement fund deposits and other similar trust funds. Miscellaneous disbursing funds are funds advanced to provincial treasurers for expenditure for specific purposes on behalf of other branches of the government.

THE PROVINCIAL GOVERNMENTS OF THE PHILIPPINE ISLANDS.

CONSOLIDATED BALANCE SHEET AS OF DECEMBER 31, 1916, COMPARED WITH DECEMBER 31, 1915.

Reference page.	Assets.	December 31, 1916.	December 31, 1915.	Increase (+) Decrease (-).
28	Liquid assets unencumbered.....	₱2,058,429.25	₱2,784,940.53	- ₱726,511.28
	Cash	940,624.36	1,842,630.07	- 902,005.71
	Accounts receivable.....	537,659.44	396,137.38	+ 141,522.06
	Supplies and materials.....	537,511.05	495,497.25	+ 42,013.80
	Industrial products.....	42,634.40	50,675.83	- 8,041.43
28	Deferred charges.....	13,053.47	11,769.72	+ 1,283.75
28	Cash for current liabilities.....	1,618,476.55	911,354.79	+ 707,121.76
28	Cash for public and private trusts.....	5,729,033.78	5,201,895.85	+ 527,137.93
28	Permanent and long term investments.....	223,582.26	194,942.26	+ 28,640.00
	Loans to municipalities.....	137,505.00	111,865.00	+ 25,640.00
	Exchange stores advances.....	84,077.26	81,077.26	+ 3,000.00
	Iloilo fair stock.....	2,000.00	2,000.00	-
28	Fixed property	53,264,265.35	49,447,369.96	+ 3,816,895.39
	Land	866,873.74	791,070.95	+ 75,802.79
	Buildings and improvements.....	6,077,969.30	5,810,834.22	+ 267,135.08
	Watersupply systems.....	166,355.88	193,160.79	- 26,804.91
	Public artesian wells.....	120,958.47	117,526.45	+ 3,432.02
	Public monuments.....	61,102.76	65,060.23	- 3,957.47
	Public highways, bridges and ferries.....	41,514,940.52	38,396,809.28	+ 3,118,131.24
	Docks and wharves.....	541,255.09	441,263.96	+ 99,991.13
	Irrigation systems.....	86,434.72	77,001.39	+ 9,433.33
	Telegraph and telephone lines.....	327,881.73	238,302.59	+ 89,579.14
	Permanent harbor and waterway improvements.....	8,146.57	663.18	+ 7,482.39
	Total value of real property.....	49,771,917.78	46,131,693.04	+ 3,640,224.74
	Watercraft and appurtenances.....	226,690.16	196,488.24	+ 30,201.92
	Motor vehicles and accessories.....	190,821.87	211,643.29	- 20,821.42
	Land transportation equipment (other than motor).....	300,202.43	300,351.13	- 148.70
	Industrial machinery and implements.....	870,647.24	825,224.70	+ 45,422.54
	Hand tools.....	235,567.28	282,620.36	- 47,053.08
	Furniture and office equipment.....	1,138,111.57	1,058,810.23	+ 79,301.34
	Miscellaneous equipment.....	530,307.02	440,538.97	+ 89,768.05
	Total value of equipment.....	3,492,347.57	3,315,676.92	+ 176,670.65
	Total Assets	62,906,840.66	58,552,273.11	+ 4,354,567.55
	Liabilities and Surplus.			
28	Current liabilities.....	1,618,476.55	911,354.79	+ 707,121.76
28	Public and private trusts.....	5,729,033.78	5,201,895.85	+ 527,137.93
	Insular internal revenue—Account current.....	484,961.52	399,748.58	+ 85,212.94
	Municipal revenue—Account current.....	1,714.89	13.48	+ 1,701.41
	Municipal deposits.....	2,599,420.22	2,193,373.95	+ 406,046.27
	Miscellaneous deposit and trust funds.....	422,704.67	394,591.01	+ 28,113.66
	Miscellaneous disbursing funds.....	2,220,232.48	2,214,168.83	+ 6,063.65
28	Deferred obligations	3,246,751.80	3,574,023.70	- 327,271.90
	Installment obligations.....	6,897.80	5,720.70	+ 1,177.10
	Loans payable.....	3,239,854.00	3,568,303.00	- 328,449.00
	Total liabilities.....	10,594,262.13	9,687,274.34	+ 906,987.79
28	Current surplus	2,071,482.72	2,796,710.25	- 725,227.53
	Appropriated	1,392,825.12	1,921,810.37	- 528,985.25
	Unappropriated	534,319.30	757,105.11	- 222,785.81
	Trade schools.....	133,009.06	116,700.12	+ 16,308.94
	Engineering operation.....	11,329.24	1,094.65	+ 10,234.59
28	Reserves:			
	Surplus Invested in Permanent and Long Term Assets.....	50,241,095.81	46,068,288.52	+ 4,172,807.29
	Total surplus.....	52,312,578.53	48,864,998.77	+ 3,447,579.76
	Total Liabilities and Surplus.....	62,906,840.66	58,552,273.11	+ 4,354,567.55

THE PROVINCIAL GOVERNMENTS OF THE PHILIPPINE ISLANDS.

CONSOLIDATED OPERATION STATEMENT FOR THE FISCAL YEAR 1916, COMPARED WITH THE FISCAL YEAR 1915.

Refer- ence page.		Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
	Income:			
	Revenue.....	₱17,337,320.47	₱17,265,300.06	+ ₱72,020.41
12	Revenue from taxation.....	6,774,538.17	6,180,704.14	+ 593,834.03
12	Incidental revenue.....	863,039.41	784,427.08	+ 128,612.33
14-16	Operating revenue from industrial and commercial units.....	9,699,742.89	10,350,168.84	- 650,425.95
	Cost of revenue.....	10,753,563.58	11,299,522.59	- 545,959.01
13	Expense of revenue collection.....	1,058,190.50	997,006.71	+ 61,183.79
14-16	Operating expense of industrial and commercial units.....	9,695,873.08	10,302,515.88	- 607,142.80
	Net revenue.....	6,583,756.89	5,965,777.47	+ 617,979.42
	Other income.....	4,349,033.82	5,136,693.96	- 787,660.14
	Contributions from the Central Government.....	4,099,410.74	5,009,576.47	- 910,165.73
	Contributions from local governments.....	238,612.42	116,186.21	+ 122,476.21
	Voluntary contributions from the public.....	11,010.66	10,981.28	+ 29.38
	Net income.....	10,932,790.71	11,102,471.43	- 169,680.72
	Expense:			
	Governmental expense—			
17	General Administration.....	1,873,709.49	1,739,386.29	+ 134,323.20
	Executive direction and control.....	1,873,709.49	1,739,386.29	+ 134,323.20
17	Protective service.....	965,232.20	797,114.02	+ 168,118.18
	Public prosecution.....	325,911.41	291,258.01	+ 34,653.40
	Public sanitation and inspection.....	600,873.04	487,047.62	+ 113,825.42
	Extermination of agricultural pests and cattle dis- eases.....	27,175.26	63,217.04	- 36,041.78
	Maintenance and upkeep of artesian wells.....	582.67	1,230.70	- 648.03
	Police service.....	10,689.82	4,860.65	+ 6,329.17
17	Social improvement.....	886,688.98	746,470.93	+ 140,218.05
	Public education.....	557,907.77	433,320.92	+ 124,586.85
	Public correction.....	284,749.43	278,121.98	+ 6,627.45
	Maintenance and upkeep of parks and monuments.....	43,388.70	85,028.08	+ 8,360.67
	Other social improvement.....	643.08	.....	+ 643.08
18	Economic development.....	2,818,514.04	2,356,152.00	+ 462,362.04
	Maintenance and upkeep of public highways.....	2,557,457.31	2,222,047.02	+ 335,410.29
	Maintenance and upkeep of docks and wharves.....	10,405.64	6,790.90	+ 3,614.74
	Other economic development.....	250,651.09	127,314.08	+ 123,337.01
	Total governmental expense.....	6,544,144.71	5,639,123.24	+ 905,021.47
	Other expense—			
	Interest on loan debt.....	108,100.58	139,482.10	- 31,381.52
	Contributions to local governments.....	171,755.15	104,165.64	+ 67,589.51
	Total other expense.....	279,855.73	243,647.74	+ 36,207.99
	Total expense.....	6,824,000.44	5,882,770.98	+ 941,229.46
	Excess of income over expense.....	4,108,790.27	5,219,700.45	- 1,110,910.18
	ADD—			
	Surplus at the beginning of the year.....	48,864,998.77	43,788,091.73	+ 5,076,907.04
	Supplies brought into account.....	20,501.86	81,238.89	- 60,732.03
	Provincial Health and Exposition funds heretofore shown as trust funds.....	.....	100,464.79	- 100,464.79
	DEDUCT—			
	Inventory adjustments.....	675,930.98	312,707.56	+ 363,223.42
	Waterworks and other funds transferred to municipal governments.....	5,781.39	11,784.53	- 6,003.14
	Surplus at the end of the year.....	52,312,578.53	48,864,998.77	+ 3,447,579.76

SCHEDULE A.

SUBCLASSIFICATION OF REVENUE FROM TAXATION AND INCIDENTAL REVENUE AS PER CONSOLIDATED STATEMENT, PAGE 11.

	Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
Revenue from taxation:			
Cedulas	P3,017,303.50	P2,851,548.00	+ P165,755.50
Real property tax—			
1916	1,447,283.78	.....	+ 1,447,283.78
1915	198,210.15	1,167,118.14	— 968,907.99
1914 and previous years	294,963.03	283,463.79	+ 11,499.24
Internal-revenue allotment	1,635,164.03	1,635,164.03	.....
Road tax, Act 1396	115,496.00	156,205.00	— 40,709.00
Weights and measures	40,534.82	36,500.36	+ 4,034.46
Cart tax	9,141.69	10,377.17	— 1,235.48
Shell fishing licenses	4,985.00	.....	+ 4,985.00
Sponge fishing licenses	2.00	.....	+ 2.00
Other special license taxes	6,140.00	12,704.00	— 6,564.00
Franchise tax	4,133.14	4,438.66	— 305.52
Special assessment, 1916	1,181.03	.....	+ 1,181.03
Internal-revenue taxes, Mindanao and Sulu .....	.....	22,056.71	— 22,056.71
Customs collections, Mindanao and Sulu .....	.....	1,128.28	— 1,128.28
Total revenue from taxation	6,774,538.17	6,180,704.14	+ 593,834.03
Incidental revenue:			
Interest on deposits and loans	214,299.14	221,704.08	— 7,404.94
Registry of property	49,403.97	41,487.55	+ 7,916.42
Rentals	11,146.10	16,229.29	— 5,083.19
Sales of forfeited real property	8,327.60	6,720.56	+ 1,607.04
Registry of mining claims	4,661.73	3,820.26	+ 841.47
Draft and transfer premiums	3,622.71	2,866.70	+ 756.01
Recorders' fees	1,304.00	1,341.19	— 37.19
Judicial fees, Act 1396	706.36	1,208.87	— 502.51
Administrative percentage	74,145.54	53,892.55	+ 20,252.99
Miscellaneous incidental revenue (other than fines and penalties)	87,116.89	73,487.38	+ 13,629.51
Fines and penalties—			
Cedulas	244,803.50	198,130.00	+ 46,673.50
Real property	137,457.35	88,968.61	+ 48,488.74
Weights and measures	24,691.27	22,833.43	+ 1,857.84
Carts	436.12	421.08	+ 15.04
Shell fishing	260.00	.....	+ 260.00
Special assessment, 1916	83.60	.....	+ 83.60
Miscellaneous	573.53	1,315.53	— 742.00
Total incidental revenue	863,039.41	734,427.08	+ 128,612.33

SCHEDULE B.

SUBCLASSIFICATION OF COST OF REVENUE COLLECTION AS PER CONSOLIDATED STATEMENT, PAGE 11.

	Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
Cost of real property assessment:			
Compensation of officers and employees.....	₹418,742.36	₹413,943.71	+ ₹4,798.65
Traveling expenses of personnel.....	89,198.82	95,863.69	- 6,164.87
Consumption of supplies and materials.....	44,510.09	52,100.58	- 7,590.49
Rental of buildings and grounds.....	724.30	771.60	- 47.30
Illumination and power service.....	159.84	139.03	+ 20.81
Postal, telegraph and telephone service.....	7,247.77	7,496.92	- 249.15
Building repair service.....	501.46	36.75	- 36.75
Equipment repair service.....	5,748.57	568.80	- 67.34
Other service.....	5,748.57	7,828.32	- 2,079.75
<i>Total cost of real property assessment.....</i>	<u>566,833.21</u>	<u>578,249.40</u>	<u>- 11,416.19</u>
Cost of other revenue collection:			
Compensation of officers and employees.....	351,105.89	306,322.64	+ 44,783.25
Traveling expenses of personnel.....	89,425.32	69,371.97	+ 20,053.35
Consumption of supplies and materials.....	30,794.19	24,852.81	+ 5,941.38
Losses under the Accounting Law.....	26.50	34.00	- 34.00
Illumination and power service.....	7,019.10	12.17	+ 14.83
Postal, telegraph and telephone service.....	59.15	7,009.08	+ 10.02
Equipment repair service.....	12,927.14	83.07	- 23.92
Other service.....	12,927.14	11,071.57	+ 1,855.57
<i>Total cost of other revenue collection.....</i>	<u>491,357.29</u>	<u>418,757.31</u>	<u>+ 72,599.98</u>
<i>Total cost of revenue collection.....</i>	<u><u>1,058,190.50</u></u>	<u><u>997,006.71</u></u>	<u><u>+ 61,183.79</u></u>

SCHEDULE C.

SHOWING IN DETAIL THE NET PROFITS FROM COMMERCIAL AND INDUSTRIAL UNITS, AS PER
CONSOLIDATED STATEMENT, PAGE 11.

	Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
VESSELS AND LAUNCHES:			
Gross receipts.....	P394,769.75	P288,141.65	+P106,628.10
Expense—			
Compensation of officers and employees.....	105,202.81	94,692.68	+ 10,510.23
Traveling expenses of personnel.....	1,702.89	704.60	+ 998.29
Consumption of supplies and materials.....	124,152.09	96,487.67	+ 27,664.42
Rental of buildings and grounds.....	360.00	360.00	—
Losses under the accounting law.....	245.14	423.69	— 178.55
Illumination and power service.....	248.11	207.83	+ 40.28
Postal, telegraph and telephone service.....	178.72	142.46	+ 36.26
Equipment repair service.....	84,988.70	39,325.57	+ 45,663.13
Other service.....	64,460.81	44,366.58	+ 20,094.25
	381,539.87	276,711.06	+ 104,828.81
Profit	13,230.88	11,430.59	+ 1,799.79
TELEGRAPH AND TELEPHONES:			
Gross receipts.....	94,663.68	70,960.80	+ 23,702.88
Expense—			
Compensation of officers and employees.....	50,483.10	40,104.58	+ 10,378.52
Traveling expenses of personnel.....	3,951.08	2,363.70	+ 1,587.38
Consumption of supplies and materials.....	14,640.08	11,625.66	+ 3,014.38
Losses under the accounting law.....	—	47.13	— 47.13
Illumination and power service.....	156.23	75.45	+ 80.78
Postal, telegraph and telephone service.....	90.28	277.49	— 187.21
Building repair service.....	146.97	—	+ 146.97
Equipment repair service.....	497.24	305.58	+ 191.66
Other service.....	904.49	1,556.16	— 651.67
	70,869.42	56,355.74	+ 14,513.68
Profit	23,794.26	14,605.06	+ 9,189.20
WATERWORKS:			
Gross receipts.....	11,733.30	57,098.48	— 45,365.18
Expense—			
Compensation of officers and employees.....	2,290.99	14,087.97	— 11,796.98
Traveling expenses of personnel.....	—	14.56	— 14.56
Consumption of supplies and materials.....	4,093.54	8,508.13	— 4,414.59
Losses under the accounting law.....	—	2.20	— 2.20
Illumination and power service.....	—	675.96	— 675.96
Postal, telegraph and telephone service.....	—	125.50	— 125.50
Building repair service.....	—	715.61	— 715.61
Equipment repair service.....	18.28	337.20	— 368.92
Other service.....	344.65	1,233.84	— 889.19
	6,747.46	25,750.87	— 19,003.41
Profit	4,985.84	31,347.56	— 26,361.72
ICE PLANTS:			
Gross receipts.....	3,753.08	4,190.89	— 437.81
Expense—			
Compensation of officers and employees.....	1,315.82	1,019.14	+ 296.68
Consumption of supplies and materials.....	3,174.74	3,333.79	— 159.05
Illumination and power service.....	16.35	—	+ 16.35
Postal, telegraph and telephone service.....	—	22.87	— 22.87
Building repair service.....	7.20	111.43	— 104.23
Equipment repair service.....	130.88	727.60	— 596.72
Other service.....	7.27	15.30	— 8.03
	4,652.26	5,230.13	— 577.87
Profit	(899.18)	(1,039.24)	+ 140.06
LAND TRANSPORTATION:			
Gross receipts.....	212,263.48	164,981.98	+ 47,281.50
Expense—			
Compensation of officers and employees.....	43,741.78	42,541.11	+ 1,200.67
Traveling expenses of personnel.....	3,753.00	540.87	+ 3,212.13
Consumption of supplies and materials.....	115,656.62	74,485.22	+ 41,171.40
Rental of buildings and grounds.....	200.00	175.00	+ 25.00
Losses under the accounting law.....	1,269.42	2,789.67	— 1,520.25
Illumination and power service.....	380.34	266.55	+ 113.79
Postal, telegraph and telephone service.....	277.92	135.38	+ 142.54
Building repair service.....	73.17	187.96	— 114.79
Equipment repair service.....	23,484.80	13,358.43	+ 10,126.37
Other service.....	15,456.27	14,384.28	+ 1,071.99
	204,298.32	148,814.49	+ 55,483.83
Profit	7,965.16	16,167.49	— 8,202.33

Schedule C—Continued.

	Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
PUBLIC FARMS:			
Gross receipts.....	2,171.55	1,898.52	+ 273.03
Expense—			
Compensation of officers and employees.....	999.10	1,093.72	- 422.62
Traveling expenses of personnel.....	3.25		+ 3.25
Consumption of supplies and materials.....	1,554.78	1,115.68	+ 479.10
Rental of buildings and grounds.....	164.00	239.67	- 65.67
Illumination and power service.....		2.99	+ 2.99
Postal, telegraph and telephone service.....	1.90		+ 1.90
Building repair service.....	20.40	15.00	+ 5.41
Equipment repair service.....	8.00	54.05	- 46.05
Other service.....	142.40	935.52	- 793.12
	2,536.79	2,330.06	- 203.34
Profit.....	(355.24)	(1,936.51)	+ 1,581.27
ROCK QUARRIES:			
Gross receipts.....	45,829.06	84,406.49	- 38,577.43
Expense—			
Compensation of officers and employees.....	28,112.73	44,823.23	- 16,714.55
Traveling expenses of personnel.....	95.87	86.46	+ 9.41
Consumption of supplies and materials.....	11,221.66	23,923.25	- 22,701.59
Rental of buildings and grounds.....	690.00		+ 690.00
Illumination and power service.....	8.08	8.55	+ 0.47
Postal, telegraph and telephone service.....	2,110.27	1,524.33	+ 585.94
Building repair service.....	4,921.97	2,181.79	+ 2,739.78
Equipment repair service.....			
Other service.....			
	47,160.51	82,508.96	- 35,348.45
Profit.....	(1,331.45)	1,897.53	- 3,228.98
CATTLE IMMUNIZATION STATIONS:			
Gross receipts.....	5,601.00	14,027.00	- 8,426.00
Expense—			
Compensation of officers and employees.....	821.29	2,106.47	- 1,287.18
Traveling expenses of personnel.....	12.00	429.43	- 417.43
Consumption of supplies and materials.....	1,155.55	412.16	+ 743.39
Rental of buildings and grounds.....	505.65	142.50	+ 363.15
Illumination and power service.....	59.97		+ 59.97
Postal, telegraph and telephone service.....	120.00	156.97	- 36.97
Building repair service.....	209.53	81.00	+ 178.53
Equipment repair service.....		5.97	+ 5.97
Other service.....	25,376.50	14,074.59	+ 11,301.91
	28,266.59	17,360.58	+ 10,906.01
Profit.....	(22,665.59)	(2,333.58)	- 19,332.01
TOLL ROADS, BRIDGES, AND FERRIES:			
Gross receipts.....	42,862.69	26,104.12	+ 16,758.56
Expense—			
Compensation of officers and employees.....	11,656.46	10,718.92	+ 937.54
Traveling expenses of personnel.....	72.55	11.25	+ 61.30
Consumption of supplies and materials.....	8,097.71	2,937.94	+ 4,069.77
Illumination and power service.....	69.21	64.27	+ 4.94
Equipment repair service.....	119.04	76.52	+ 42.52
Other service.....	456.10	160.02	+ 296.08
	20,881.17	14,969.02	+ 5,412.15
Profit.....	22,481.52	11,135.11	+ 11,346.41
PROVINCIAL SHOPS:			
Gross receipts.....	20,038.48	15,404.20	+ 4,634.28
Expense—			
Compensation of officers and employees.....	11,464.74	7,081.51	+ 4,383.23
Traveling expenses of personnel.....	162.27	235.50	- 73.23
Consumption of supplies and materials.....	5,632.79	6,635.46	- 1,002.67
Equipment repair service.....	80.02	182.80	- 102.78
Other service.....	1,325.44	77.07	+ 1,248.37
	18,665.26	14,168.34	+ 4,496.92
Profit.....	1,373.22	1,235.86	+ 137.36
PROVINCIAL HOSPITALS:			
Gross receipts.....	15,013.15	2,007.22	+ 12,005.93
Expense—			
Compensation of officers and employees.....	24,124.31	7,529.79	+ 16,794.52
Traveling expenses of personnel.....	173.10		+ 173.10
Consumption of supplies and materials.....	26,180.11	3,915.53	+ 24,264.58
Illumination and power service.....	1,190.05	229.33	+ 960.72
Postal, telegraph and telephone service.....	50.16		+ 50.16
Building repair service.....	742.05	173.63	+ 568.42
Equipment repair service.....	81.41	1.20	+ 79.61
Other service.....	1,564.55	4,130.32	- 2,565.77
	56,105.54	15,835.45	+ 40,270.09
Profit.....	(41,092.39)	(12,828.23)	- 28,264.16

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Schedule C—Continued.

	Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
TRADE SCHOOLS:			
Gross receipts.....	128,263.50	106,490.63	+ 21,772.87
Expense—			
Compensation of officers and employees.....	41,000.00	37,405.38	+ 3,594.62
Traveling expenses of personnel.....	72.38	16.60	+ 55.78
Consumption of supplies and materials.....	89,008.35	82,801.71	+ 6,206.64
Rental of buildings and grounds.....	212.50	988.33	- 775.83
Losses under the accounting law.....	110.71	118.08	- 7.37
Illumination and power service.....	19.19		+ 19.19
Postal, telegraph and telephone service.....	354.11	301.66	+ 52.45
Building repair service.....	312.20	23.77	+ 288.43
Equipment repair service.....	1,333.94	1,808.01	- 469.07
Other service.....	8,675.56	3,136.65	+ 5,538.91
	141,093.94	126,595.19	+ 14,498.75
Profit	(12,830.44)	(20,104.56)	+ 7,274.12
ENGINEERING OPERATION:			
Gross receipts.....	8,717,693.23	9,512,374.62	- 794,681.39
Expense—			
Compensation of officers and employees.....	3,810,477.58	4,088,850.33	- 278,372.75
Traveling expenses of personnel.....	158,208.54	121,712.42	+ 36,496.12
Consumption of supplies and materials.....	2,927,629.38	3,018,943.53	- 90,414.15
Rental of buildings and grounds.....	9,486.89	8,263.74	+ 1,223.15
Losses under the accounting law.....	6,236.07	10,448.07	- 4,207.00
Illumination and power service.....	1,066.36	1,721.99	- 655.63
Postal, telegraph and telephone service.....	10,446.49	9,105.39	+ 1,341.10
Building repair service.....	8,060.84	6,822.31	+ 1,238.53
Equipment repair service.....	12,788.38	29,296.51	- 16,508.13
Other service.....	1,764,280.87	2,217,020.68	- 452,739.81
	8,708,680.40	9,511,279.97	- 802,599.57
Profit	9,012.83	1,094.65	+ 7,918.18
MISCELLANEOUS OPERATIONS:			
Gross receipts.....	5,086.94	1,587.28	+ 3,499.66
Expense—			
Compensation of officers and employees.....	3,897.72	1,146.14	+ 2,751.58
Consumption of supplies and materials.....	423.74	2,391.41	- 1,967.67
Postal, telegraph and telephone service.....	4.20		+ 4.20
Equipment repair service.....	2.50		+ 2.50
Other service.....	57.89	18.50	+ 39.39
	4,386.05	3,556.05	+ 830.00
Profit	700.89	(1,968.77)	+ 2,669.66
RECAPITULATION:			
Total receipts from commercial and industrial units.....	9,699,742.89	10,350,168.84	- 650,425.95
Total operating expense of commercial and industrial units.....	9,695,373.08	10,302,515.88	- 607,142.80
Profit	4,369.81	47,652.96	- 43,283.15

SCHEDULE D.

SUBCLASSIFICATION OF GOVERNMENTAL EXPENSE AS PER CONSOLIDATED STATEMENT, PAGE 11.

	Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
GENERAL ADMINISTRATION:			
EXECUTIVE DIRECTION AND CONTROL—			
Compensation of officers and employees	\$1,232,069.06	\$1,101,818.86	+ \$130,250.20
Traveling expenses of personnel	186,614.76	218,757.76	- 32,143.00
Consumption of supplies and materials	83,969.89	85,754.00	+ 1,784.11
Rental of buildings and grounds	10,582.08	10,543.11	+ 38.97
Losses under the accounting law	3,910.19	2,719.81	+ 1,190.38
Administrative percentage	58,185.54	53,882.55	+ 4,302.99
Illumination and power service	4,193.40	3,274.43	+ 918.97
Postal, telegraph and telephone service	63,321.08	61,774.83	+ 1,546.25
Building repair service	33,964.70	33,008.17	+ 956.53
Equipment repair service	4,332.48	8,743.24	- 4,410.76
Other service	176,968.80	159,107.83	+ 17,860.97
Total general administration	1,873,709.49	1,739,386.29	+ 134,323.20
PROTECTIVE SERVICE:			
PUBLIC PROSECUTION—			
Compensation of officers and employees	244,681.73	236,950.93	+ 7,730.80
Traveling expenses of personnel	14,885.05	18,704.87	- 3,819.82
Consumption of supplies and materials	25,950.78	22,342.49	+ 3,608.29
Rental of buildings and grounds	2,347.81	1,974.34	+ 373.47
Losses under the accounting law		72.90	- 72.90
Administrative percentage	15,960.00		+ 15,960.00
Illumination and power service	176.77	135.69	+ 41.08
Postal, telegraph and telephone service	15,609.85	18,481.93	- 2,872.08
Building repair service	116.12	206.77	- 90.65
Equipment repair service	491.23	451.89	+ 39.34
Other service	6,192.57	1,966.10	+ 4,226.47
	325,911.41	291,258.01	+ 34,653.40
PUBLIC SANITATION AND INSPECTION—			
Compensation of officers and employees	449,125.79	323,775.68	+ 125,350.11
Traveling expenses of personnel	60,084.15	33,330.01	+ 26,754.14
Consumption of supplies and materials	72,332.87	60,342.88	+ 11,989.99
Rental of buildings and grounds	2,108.50	2,036.41	+ 72.09
Losses under the accounting law	122.54	27.87	+ 94.67
Illumination and power service	242.87	311.37	- 68.50
Postal, telegraph and telephone service	8,832.92	6,308.68	+ 2,524.24
Building repair service	2,378.18	1,901.01	+ 477.17
Equipment repair service	509.34	417.77	+ 91.57
Other service	5,190.88	8,595.94	- 3,405.06
	600,878.04	487,047.62	+ 113,830.42
EXTERMINATION OF AGRICULTURAL PESTS AND CATTLE DISEASES—			
Compensation of officers and employees	9,074.33	9,043.13	+ 31.20
Traveling expenses of personnel	6,233.46	14,202.68	- 7,969.22
Consumption of supplies and materials	9,889.29	36,280.51	- 26,391.22
Losses under the accounting law	37.83	391.46	- 353.63
Postal, telegraph and telephone service	1,825.87	1,692.08	+ 133.79
Other service	164.48	1,627.18	- 1,462.70
	27,175.26	62,217.04	- 35,041.78
MAINTENANCE AND UPKEEP OF ARTESIAN WELLS			
	582.67	1,230.70	- 648.03
POLICE SERVICE—			
Compensation of officers and employees	9,800.26	8,037.90	+ 1,762.36
Traveling expenses of personnel	827.35	93.50	+ 733.85
Consumption of supplies and materials	62.21	1,176.33	- 1,114.12
Contingent service		52.92	- 52.92
	10,689.82	9,360.65	+ 1,329.17
Total protective service	965,232.20	797,114.02	+ 168,118.18
SOCIAL IMPROVEMENT:			
PUBLIC EDUCATION—			
Compensation of officers and employees	260,434.22	247,877.64	+ 12,556.58
Traveling expenses of personnel	32,532.04	22,699.17	+ 9,832.87
Consumption of supplies and materials	132,360.08	96,481.97	+ 35,878.11
Rental of buildings and grounds	16,868.17	11,778.92	+ 5,089.25
Losses under the accounting law	1,515.99	692.68	+ 823.31
Illumination and power service	3,232.54	2,562.57	+ 669.97
Postal, telegraph and telephone service	4,778.16	3,755.36	+ 1,022.80
Building repair service	33,786.09	14,776.94	+ 19,009.15
Equipment repair service	1,403.49	1,696.17	- 292.68
Other service	65,996.99	31,499.50	+ 34,497.49
	557,907.77	433,320.92	+ 124,586.85
MAINTENANCE OF PRISONERS—			
Compensation of officers and employees	110,660.67	102,624.41	+ 8,036.26
Traveling expenses of personnel	4,771.02	3,303.36	+ 1,467.66
Consumption of supplies and materials	141,518.47	132,513.58	+ 9,004.89
Rental of buildings and grounds	600.34	548.40	+ 51.94
Losses under the accounting law	39.51	15.51	+ 24.00
Illumination and power service	5,850.51	4,830.97	+ 1,019.54
Postal, telegraph and telephone service	980.02	588.14	+ 391.88
Building repair service	3,123.73	2,581.45	+ 542.28
Equipment repair service	270.33	943.91	- 673.58
Other service	16,929.88	29,716.75	- 12,786.87
	284,749.43	278,121.98	+ 6,627.45
MAINTENANCE AND UPKEEP OF PARKS AND MONUMENTS			
	48,388.70	35,028.08	+ 13,360.62
OTHER SOCIAL IMPROVEMENT—			
Contributions (other than to local governments)	648.08		+ 648.08
Total social improvement	886,688.98	746,470.93	+ 140,218.05

REPORT OF THE AUDITOR FOR THE PHILIPPINE ISLANDS.

Schedule D—Continued.

	Fiscal year 1918.	Fiscal year 1916.	Increase (+) Decrease (-).
ECONOMIC DEVELOPMENT:			
MAINTENANCE AND UPKEEP OF PUBLIC HIGHWAYS.....	2,557,457.81	2,222,047.02	+ 335,410.29
MAINTENANCE AND UPKEEP OF DOCKS AND WHARVES.....	10,405.64	6,790.90	+ 3,614.74
SUNDRY ECONOMIC DEVELOPMENT—			
Compensation of officers and employees.....	26,035.99	11,174.74	+ 14,861.25
Traveling expenses of personnel.....	4,868.74	1,997.62	+ 2,871.12
Consumption of supplies and materials.....	18,751.12	17,423.86	+ 1,327.26
Rental of buildings and grounds.....	800.00	800.00	—
Losses under the accounting law.....	35.70	70.00	— 34.30
Illumination and power service.....	333.82	149.02	+ 184.80
Postal, telegraph and telephone service.....	292.74	801.61	— 508.87
Building repair service.....	202.34	128.91	+ 73.43
Equipment repair service.....	7.90	14.75	— 6.85
Other service.....	204,323.24	94,753.57	+ 109,569.67
	250,651.09	127,314.08	+ 123,337.01
<i>Total economic development</i>	2,818,514.04	2,356,152.00	+ 462,362.04
TOTAL GOVERNMENTAL EXPENSE	6,544,144.71	5,639,123.24	+ 905,021.47

THE PROVINCIAL GOVERNMENTS OF THE PHILIPPINE ISLANDS.

CONSOLIDATED BUDGET STATEMENT.

	Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
Budget credits:			
Revenue and receipts for the year—			
Revenue from taxation.....	₱6,774,538.17	₱6,180,704.14	+ ₱593,834.03
Incidental revenue.....	863,039.41	734,427.08	+ 128,612.33
Revenue from industrial and commercial units.....	9,699,742.89	10,350,168.84	— 650,425.95
Contributions from the Central Government.....	4,099,410.74	5,009,576.47	— 910,165.73
Contributions from local governments.....	238,612.42	116,136.21	+ 122,476.21
Voluntary contributions from the public.....	11,010.66	10,981.28	+ 29.38
Loans received.....	271,250.00	398,250.00	— 127,000.00
Loans and advances repaid to provinces.....	34,324.00	39,180.00	— 4,856.00
Other receipts.....	130,292.37	181,698.68	— 51,406.31
<i>Total revenue and receipts for the year.....</i>	<i>22,122,220.66</i>	<i>23,021,122.70</i>	<i>— 898,902.04</i>
Current surplus at the beginning of the year.....	2,796,710.25	2,434,078.66	+ 362,631.59
Total budget credits.....	24,918,930.91	25,455,201.36	— 536,270.45
Budget charges:			
Fixed charges—			
Interest on public debt.....	108,100.58	139,482.10	— 31,381.52
Payment of public debt.....	599,699.00	572,977.00	+ 26,722.00
<i>Total fixed charges.....</i>	<i>707,799.58</i>	<i>712,459.10</i>	<i>— 4,659.52</i>
Current expense—			
Compensation of officers and employees.....	7,246,920.83	7,148,952.66	+ 97,968.17
Consumption of material and supplies.....	3,894,972.70	3,795,017.10	+ 99,955.60
Traveling expenses of personnel.....	657,108.64	599,395.52	+ 57,713.12
Rental of buildings and grounds.....	45,654.74	38,613.02	+ 7,041.72
Contributions (other than to local governments).....	643.08	.....	+ 643.08
Postal, telegraph and telephone service.....	121,431.19	113,156.05	+ 8,275.14
Illumination and power service.....	17,428.68	14,764.68	+ 2,664.00
Other service.....	1,937,038.33	2,703,293.40	— 766,255.07
<i>Total current expense.....</i>	<i>13,921,198.19</i>	<i>14,413,192.43</i>	<i>— 491,994.24</i>
Maintenance expense—			
Maintenance and upkeep of public highways.....	2,557,457.31	2,222,047.02	+ 335,410.29
Maintenance and repair of other real property and equipment.....	344,946.20	203,649.12	+ 141,297.08
<i>Total maintenance expense.....</i>	<i>2,902,403.51</i>	<i>2,425,696.14</i>	<i>+ 476,707.37</i>
Capital outlays—			
Land.....	79,708.34	57,946.72	+ 21,761.62
Buildings and improvements.....	351,420.04	286,562.05	+ 64,857.99
Docks and wharves.....	100,589.60	53,429.46	+ 47,160.14
Telegraph and telephone lines.....	95,446.78	81,116.64	+ 14,330.14
Irrigation systems.....	9,727.34	14,079.76	— 4,352.42
Watersupply systems.....	17,661.28	26,339.17	— 8,677.89
Public artesian wells.....	14,362.62	10,030.82	+ 4,331.80
Permanent harbor and waterway improvements.....	7,482.39	66.63	+ 7,415.76
Public highways, bridges, and ferries.....	3,708,006.43	4,055,019.95	— 347,013.52
Public monuments.....	2,606.16	.....	+ 2,606.16
Watercraft and appurtenances.....	97,758.32	19,569.31	+ 78,189.01
Motor vehicles and accessories.....	38,169.87	51,070.88	— 12,901.01
Land transportation equipment (other than motor).....	74,458.45	5,738.10	+ 68,720.35
Industrial machinery and implements.....	183,174.34	59,730.52	+ 123,443.82
Hand tools.....	39,105.83	69,433.95	— 30,328.12
Furniture and office equipment.....	127,576.65	89,686.60	+ 37,890.05
Miscellaneous equipment.....	128,291.93	44,245.45	+ 84,046.48
<i>Total capital outlays.....</i>	<i>5,075,546.37</i>	<i>4,924,066.01</i>	<i>+ 151,480.36</i>
Aid to local governments.....	171,755.15	104,165.64	+ 67,589.51
Loans to local governments and advances to exchange stores.....	62,964.00	67,127.26	— 4,163.26
Transfers to local governments.....	5,781.39	11,784.53	— 6,003.14
Total budget charges.....	22,847,448.19	22,658,491.11	+ 188,957.08
Current surplus at the end of the year (see balance sheet).....	2,071,482.72	2,796,710.25	— 725,227.53

STATEMENT OF RESERVES.

CONSOLIDATED STATEMENT OF SURPLUS INVESTED IN PERMANENT AND LONG TERM ASSETS.

	Fiscal year 1916.	Fiscal year 1915.	Increase (+) Decrease (-).
Credits:			
Loans to local governments and advances to exchange stores.....	₱62,964.00	₱67,127.26	- ₱4,163.26
Payment of loan debt.....	599,699.00	572,977.00	+ 26,722.00
Acquisition of fixed property by purchase and construction—			
Real property.....	4,387,010.98	4,584,591.20	- 197,580.22
Equipment.....	688,535.39	339,474.81	+ 349,060.58
Total credits.....	5,738,209.37	5,564,170.27	+ 174,039.10
Charges:			
Loan debt incurred.....	271,250.00	398,250.00	- 127,000.00
Repayment of loans made to local governments and exchange stores advances.....	34,324.00	39,180.00	- 4,856.00
Liquidation of fixed assets.....	583,897.10	99,757.26	+ 484,139.84
Inventory adjustments (being charges other than the above).....	675,930.98	312,707.56	+ 363,223.42
Total charges.....	1,565,402.08	849,894.82	+ 715,507.26
Net increment.....	4,172,807.29	4,714,275.45	- 541,468.16
Surplus at the beginning of the year.....	46,068,288.52	41,354,013.07	+4,714,275.45
Surplus at the end of the year.....	50,241,095.81	46,068,288.52	+4,172,807.29

DETAILED STATEMENTS BY PROVINCES.

Oversized Foldout

PROVINCE OF AGUSAN.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱23,896.82
Incidental revenue.....	4,261.54
Receipts from commercial and industrial units.....	66,916.73
Aid from the Central Government.....	12,422.27
Aid from the Department of Mindanao and Sulu.....	92,000.00
Aid from local governments.....	731.05

Total revenue and receipts for the year..... 200,228.41

Current surplus at the beginning of the year..... 49,316.52

Total budget credits..... 249,544.93

Budget charges:

Current expense—

Compensation of officers and employees.....	78,550.50
Traveling expenses of personnel.....	10,242.23
Rental of buildings and grounds.....	80.67
Postal, telegraph, and telephone service.....	886.30
Illumination and power service.....	247.54
Other service.....	4,544.53
Consumption of supplies and materials.....	23,948.46

Total current expense..... 118,445.23

Maintenance expense—

Maintenance and upkeep of public highways.....	5,946.93
Maintenance and repair of other real property and equipment.....	10,522.65

Total maintenance expense..... 16,469.58

Capital outlays—

Buildings and improvements.....	5,136.29
Public artesian wells.....	861.52
Public highways, bridges, and ferries.....	25,612.27
Telegraph and telephone lines.....	7,976.50
Watercraft and appurtenances.....	105.00
Land transportation equipment (other than motor).....	32.00
Industrial machinery and implements.....	699.51
Hand tools.....	89.91
Furniture and office equipment.....	1,090.14
Miscellaneous equipment.....	779.52

Total capital outlays..... 42,882.66

Aid to local governments..... 8,155.46

Total budget charges..... 180,452.93

Current surplus at the end of the year..... 69,092.00

PROVINCE OF ALBAY.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱212,182.45
Incidental revenue.....	46,428.05
Receipts from commercial and industrial units.....	248,015.43
Aid from the Central Government.....	30,524.38
Aid from local governments.....	10,357.68
Other receipts.....	88.98

Total revenue and receipts for the year..... 547,596.97

Current surplus at the beginning of the year..... 111,943.50

Total budget credits..... 659,540.47

Budget charges:

Fixed charges—

Interest on public debt.....	4,562.96
Payment of public debt.....	31,800.00

Total fixed charges..... 36,362.96

Current expense—

Compensation of officers and employees.....	202,929.83
Traveling expenses of personnel.....	17,912.89
Rental of buildings and grounds.....	1,148.94
Postal, telegraph, and telephone service.....	2,045.10
Illumination and power service.....	388.70
Other service.....	46,036.07
Consumption of supplies and materials.....	98,354.18

Total current expense..... 368,815.71

Maintenance expense—

Maintenance and upkeep of public highways.....	82,303.96
Maintenance and repair of other real property and equipment.....	4,459.09

Total maintenance expense..... 86,763.05

Capital outlays—

Land.....	4,752.55
Buildings and improvements.....	2,018.00
Public highways, bridges, and ferries.....	108,156.48
Motor vehicles and accessories.....	854.44
Land transportation equipment (other than motor).....	873.77
Industrial machinery and implements.....	31.79
Hand tools.....	1,005.07
Furniture and office equipment.....	2,864.60
Miscellaneous equipment.....	420.02

Total capital outlays..... 120,976.72

Aid to local governments..... 50.72

Loans to local governments..... 350.00

Total budget charges..... 613,319.16

Current surplus at the end of the year..... **46,221.31**

PROVINCE OF ALBAY—SUBPROVINCE OF CATANDUANES.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱34,952.43
Incidental revenue.....	6,958.77
Aid from the Central Government.....	715.94
Aid from local governments.....	2,343.58

Total revenue and receipts for the year..... 44,970.72

Current surplus at the beginning of the year..... 3,405.69

Total budget credits..... 48,376.41

Budget charges:

Current expense—

Compensation of officers and employees.....	18,104.78
Traveling expenses of personnel.....	1,708.68
Rental of buildings and grounds.....	868.00
Administrative percentage.....	10,711.59
Postal, telegraph, and telephone service.....	115.40
Illumination and power service.....	19.85
Other service.....	821.25
Consumption of supplies and materials.....	5,118.81

Total current expense..... 38,461.16

Maintenance expense—

Maintenance and upkeep of public highways.....	10,926.86
Maintenance and repair of other real property and equipment.....	2,084.06

Total maintenance expense..... 12,960.92

Capital outlays—

Land.....	1.80
Hand tools.....	44.85
Furniture and office equipment.....	14.26
Miscellaneous equipment.....	24.95

Total capital outlays..... 85.16

Loans to local governments..... 800.00

Total budget charges..... 49,807.24

Current surplus at the end of the year..... (1,430.83)

PROVINCE OF AMBOS CAMARINES.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱167,661.13
Incidental revenue.....	41,390.58
Receipts from commercial and industrial units.....	330,318.85
Aid from the Central Government.....	28,443.56
Aid from local governments.....	(3,390.00)
Loans received.....	93,750.00
Other receipts.....	5,158.48

Total revenue and receipts for the year..... 663,332.60

Current surplus at the beginning of the year..... 137,249.72

Total budget credits..... 800,582.32

Budget charges:

Fixed charges—

Interest on public debt.....	6,433.71
Payment of public debt.....	37,500.00

Total fixed charges..... 43,933.71

Current expense—

Compensation of officers and employees.....	233,917.57
Traveling expenses of personnel.....	9,030.44
Rental of buildings and grounds.....	531.84
Postal, telegraph, and telephone service.....	3,245.95
Illumination and power service.....	579.31
Other service.....	29,866.94
Consumption of supplies and materials.....	150,845.36

Total current expense..... 428,017.41

Maintenance expense—

Maintenance and upkeep of public highways.....	59,073.88
Maintenance and repair of other real property and equipment.....	18,917.00

Total maintenance expense..... 77,990.88

Capital outlays—

Buildings and improvements.....	4,919.55
Public highways, bridges, and ferries.....	217,753.83
Watercraft and appurtenances.....	14.17
Motor vehicles and accessories.....	87.10
Land transportation equipment (other than motor).....	5.00
Industrial machinery and implements.....	59.66
Hand tools.....	1,457.87
Furniture and office equipment.....	1,987.58
Miscellaneous equipment.....	5,110.58

Total capital outlays..... 231,395.34

Total budget charges..... 781,337.34

Current surplus at the end of the year..... 19,244.98

PROVINCE OF ANTIQUE.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱85,743.32
Incidental revenue.....	7,837.92
Receipts from commercial and industrial units.....	94,577.15
Aid from the Central Government.....	49,520.89
Aid from local governments.....	5,580.53

Total revenue and receipts for the year..... 243,259.81

Current surplus at the beginning of the year..... 44,151.06

Total budget credits..... 287,410.87

Budget charges:

Fixed charges—

Interest on public debt.....	1,754.41
Payment of public debt.....	7,000.00

Total fixed charges..... 8,754.41

Current expense—

Compensation of officers and employees.....	97,288.60
Traveling expenses of personnel.....	4,116.11
Postal, telegraph, and telephone service.....	1,475.80
Illumination and power service.....	177.47
Other service.....	4,416.61
Consumption of supplies and materials.....	27,972.24

Total current expense..... 135,446.83

Maintenance expense—

Maintenance and upkeep of public highways.....	32,597.96
Maintenance and repair of other real property and equipment.....	802.29

Total maintenance expense..... 32,900.25

Capital outlays—

Buildings and improvements.....	1,015.82
Public highways, bridges, and ferries.....	54,516.82
Motor vehicles and accessories.....	137.10
Land transportation equipment (other than motor).....	749.38
Industrial machinery and implements.....	7,800.83
Hand tools.....	756.12
Furniture and office equipment.....	1,289.94
Miscellaneous equipment.....	132.09

Total capital outlays..... 65,897.60

Total budget charges..... 242,998.59

Current surplus at the end of the year..... 44,412.28

PROVINCE OF BATAAN.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱47,788.43
Incidental revenue.....	4,606.19
Receipts from commercial and industrial units.....	56,691.65
Aid from the Central Government.....	9,474.62
Other receipts.....	513.18

<i>Total revenue and receipts for the year.....</i>	<i>119,074.07</i>
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Current surplus at the beginning of the year.....	6,228.28
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Total budget credits.....	125,302.35
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Budget charges:

Fixed charges—

Interest on public debt.....	11.47
Payment of public debt.....	400.00

<i>Total fixed charges.....</i>	<i>411.47</i>
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Current expense—

Compensation of officers and employees.....	48,910.00
Traveling expenses of personnel.....	2,397.21
Postal, telegraph, and telephone service.....	449.10
Illumination and power service.....	32.83
Other service.....	5,423.96
Consumption of supplies and materials.....	21,966.82

<i>Total current expense.....</i>	<i>79,179.92</i>
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Maintenance expense—

Maintenance and upkeep of public highways.....	13,817.15
Maintenance and repair of other real property and equipment.....	307.39

<i>Total maintenance expense.....</i>	<i>14,124.54</i>
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Capital outlays—

Land.....	498.55
Buildings and improvements.....	2,546.44
Watersupply systems.....	568.97
Public highways, bridges, and ferries.....	19,175.00
Irrigation systems.....	127.24
Watercraft and appurtenances.....	30.80
Land transportation equipment (other than motor).....	.20
Hand tools.....	230.84
Furniture and office equipment.....	1,966.70
Miscellaneous equipment.....	826.84

<i>Total capital outlays.....</i>	<i>25,971.58</i>
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Total budget charges.....	119,687.51
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Current surplus at the end of the year.....	5,614.84
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PROVINCE OF BATANES.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱5,834.24
Incidental revenue.....	909.10
Receipts from commercial and industrial units.....	10,228.88
Aid from the Central Government.....	16,149.00
Other receipts.....	10.00

Total revenue and receipts for the year..... 88,180.67

Current surplus at the beginning of the year..... 6,183.47

Total budget credits..... **39,314.14**

Budget charges:

Current expense—

Compensation of officers and employees.....	17,782.07
Traveling expenses of personnel.....	709.32
Postal, telegraph, and telephone service.....	40.00
Illumination and power service.....	95.51
Other service.....	4,266.32
Consumption of supplies and materials.....	3,984.65

Total current expense..... 26,777.87

Maintenance expense—

Maintenance and upkeep of public highways.....	662.81
Maintenance and repair of other real property and equipment.....	1,953.47

Total maintenance expense..... 2,615.78

Capital outlays—

Land.....	224.70
Buildings and improvements.....	831.83
Watersupply systems.....	774.06
Public highways, bridges, and ferries.....	1,709.90
Telegraph and telephone lines.....	628.00
Watercraft and appurtenances.....	76.52
Land transportation equipment (other than motor).....	181.99
Industrial machinery and implements.....	67.84
Hand tools.....	18.04
Furniture and office equipment.....	1,000.74
Miscellaneous equipment.....	2.70

Total capital outlays..... 5,516.32

Total budget charges..... **34,909.97**

Current surplus at the end of the year..... 4,404.17

PROVINCE OF BATANGAS.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱215,589.86
Incidental revenue.....	16,178.72
Receipts from commercial and industrial units.....	461,118.91
Aid from the Central Government.....	50,522.57
Aid from local governments.....	17,450.43
Loans received.....	42,500.00
Other receipts.....	156.56

Total revenue and receipts for the year..... 803,517.05

Current surplus at the beginning of the year..... 181,982.08

Total budget credits..... 985,499.13

Budget charges:

Fixed charges—

Interest on public debt.....	4,315.00
Payment of public debt.....	21,500.00

Total fixed charges..... 25,815.00

Current expense—

Compensation of officers and employees.....	287,237.37
Traveling expenses of personnel.....	20,038.65
Rental of buildings and grounds.....	2,019.10
Postal, telegraph, and telephone service.....	2,576.57
Illumination and power service.....	179.30
Other service.....	58,093.03
Consumption of supplies and materials.....	191,597.91

Total current expense..... 561,741.93

Maintenance expense—

Maintenance and upkeep of public highways.....	58,664.87
Maintenance and repair of other real property and equipment.....	4,562.18

Total maintenance expense..... 63,227.05

Capital outlays—

Buildings and improvements.....	4,606.53
Public highways, bridges, and ferries.....	260,259.69
Watersupply systems.....	3,478.85
Telegraph and telephone lines.....	855.38
Permanent harbor and waterway improvements.....	6,414.36
Land transportation equipment (other than motor).....	375.15
Industrial machinery and implements.....	3,465.35
Hand tools.....	206.32
Furniture and office equipment.....	5,524.80
Miscellaneous equipment.....	1,627.73

Total capital outlays..... 286,814.16

Total budget charges..... 937,598.14

Current surplus at the end of the year..... 47,900.99

PROVINCE OF BOHOL.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱223,881.47
Incidental revenue.....	21,518.42
Receipts from commercial and industrial units.....	200,536.45
Aid from the Central Government.....	71,503.31
Aid from local governments.....	10,495.30

Total revenue and receipts for the year..... 527,934.95

Current surplus at the beginning of the year..... 25,902.04

Total budget credits..... 553,836.99

Budget charges:

Fixed charges—

Interest on public debt.....	1,875.00
Payment of public debt.....	10,000.00

Total fixed charges..... 11,875.00

Current expense—

Compensation of officers and employees.....	177,183.96
Traveling expenses of personnel.....	13,773.92
Rental of buildings and grounds.....	501.56
Postal, telegraph, and telephone service.....	2,950.41
Illumination and power service.....	150.88
Other service.....	18,007.72
Consumption of supplies and materials.....	80,729.25

Total current expense..... 293,297.70

Maintenance expense—

Maintenance and upkeep of public highways.....	46,663.06
Maintenance and repair of other real property and equipment.....	6,975.75

Total maintenance expense..... 53,638.81

Capital outlays—

Land.....	435.60
Buildings and improvements.....	24,490.37
Watersupply systems.....	217.83
Public highways, bridges, and ferries.....	88,608.58
Watercraft and appurtenances.....	177.51
Motor vehicles and accessories.....	1,553.97
Land transportation equipment (other than motor).....	674.12
Industrial machinery and implements.....	5,107.84
Hand tools.....	899.80
Furniture and office equipment.....	4,367.66
Miscellaneous equipment.....	2,364.29

Total capital outlays..... 128,697.57

Aid to local governments..... 200.00

Loans to local governments..... 1,000.00

Total budget charges..... 488,709.08

Current surplus at the end of the year..... 65,127.91

PROVINCE OF BUKIDNON.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱15,143.66
Incidental revenue.....	1,529.77
Receipts from commercial and industrial units.....	60,938.25
Aid from the Central Government.....	11,998.39
Aid from Mindanao and Sulu Department.....	79,000.00
Aid from local governments.....	129.30

Total revenue and receipts for the year..... 168,739.37

Current surplus at the beginning of the year..... 26,455.00

Total budget credits..... 195,194.37

Budget charges:

Current expense—

Compensation of officers and employees.....	56,916.82
Traveling expenses of personnel.....	8,960.13
Rental of buildings and grounds.....	312.46
Postal, telegraph, and telephone service.....	690.78
Illumination and power service.....	205.94
Other service.....	6,554.05
Consumption of supplies and materials.....	17,861.58

Total current expense..... 91,501.76

Maintenance expense—

Maintenance and upkeep of public highways.....	13,730.55
Maintenance and repair of other real property and equipment.....	335.35

Total maintenance expense..... 14,065.90

Capital outlays—

Land.....	273.37
Buildings and improvements.....	459.01
Watersupply systems.....	144.47
Public highways, bridges, and ferries.....	33,348.26
Telegraph and telephone lines.....	5,383.60
Land transportation equipment (other than motor).....	5,328.89
Industrial machinery and implements.....	41.22
Hand tools.....	506.54
Furniture and office equipment.....	2,805.58
Miscellaneous equipment.....	2,417.09

Total capital outlays..... 50,708.03

Aid to local governments..... 500.00

Advances to exchange stores..... 3,000.00

Total budget charges..... 159,775.69

Current surplus at the end of the year..... 35,418.68

PROVINCE OF BULACAN.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱233,136.31
Incidental revenue.....	20,321.99
Receipts from commercial and industrial units.....	266,889.08
Aid from the Central Government.....	70,909.98
Aid from local governments.....	15,184.24
Loans repaid.....	2,180.00
Loans received.....	30,000.00

Total revenue and receipts for the year..... 638,621.60

Current surplus at the beginning of the year..... 38,516.54

Total budget credits..... 677,138.14

Budget charges:

Fixed charges—

Interest on public debt.....	7,508.50
Payment of public debt.....	30,000.00

Total fixed charges..... 37,508.50

Current expense—

Compensation of officers and employees.....	181,290.57
Traveling expenses of personnel.....	40,205.89
Rental of buildings and grounds.....	682.78
Postal, telegraph, and telephone service.....	3,725.24
Illumination and power service.....	399.99
Other service.....	80,394.78
Consumption of supplies and materials.....	81,392.39
Contributions (other than to local governments).....	143.08

Total current expense..... 388,234.67

Maintenance expense—

Maintenance and upkeep of public highways.....	91,819.51
Maintenance and repair of other real property and equipment.....	7,959.10

Total maintenance expense..... 99,278.61

Capital outlays—

Land.....	44.89
Buildings and improvements.....	986.76
Watersupply systems.....	6,012.65
Public highways, bridges, and ferries.....	54,699.05
Motor vehicles and accessories.....	245.27
Land transportation equipment (other than motor).....	662.18
Industrial machinery and implements.....	1,269.65
Hand tools.....	988.53
Furniture and office equipment.....	3,609.93
Miscellaneous equipment.....	5,206.77

Total capital outlays..... 73,675.68

Loans to local governments..... 2,700.00

Total budget charges..... 601,392.46

Current surplus at the end of the year..... 75,745.68

PROVINCE OF CAGAYAN.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱157,547.95
Incidental revenue.....	13,935.71
Receipts from commercial and industrial units.....	214,793.57
Aid from the Central Government.....	45,199.46
Aid from local governments.....	9,512.00
Other receipts.....	1,663.17

<i>Total revenue and receipts for the year.....</i>	442,651.86
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Current surplus at the beginning of the year.....	112,523.87
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Total budget credits.....	555,175.73
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Budget charges:

Fixed charges—

Interest on public debt.....	1,713.56
Payment of public debt.....	10,000.00

<i>Total fixed charges.....</i>	11,713.56
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Current expense—

Compensation of officers and employees.....	187,584.74
Traveling expenses of personnel.....	14,330.73
Rental of buildings and grounds.....	1,009.52
Postal, telegraph, and telephone service.....	2,378.08
Illumination and power service.....	277.33
Other service.....	12,993.18
Consumption of supplies and materials.....	74,211.37

<i>Total current expense.....</i>	292,784.95
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Maintenance expense—

Maintenance and upkeep of public highways.....	28,950.96
Maintenance and repair of other real property and equipment.....	29,801.88

<i>Total maintenance expense.....</i>	58,752.84
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Capital outlays—

Land.....	717.30
Public highways, bridges, and ferries.....	111,730.74
Watercraft and appurtenances.....	80.00
Land transportation equipment (other than motor).....	289.84
Industrial machinery and implements.....	4,679.66
Hand tools.....	715.50
Furniture and office equipment.....	3,166.19
Miscellaneous equipment.....	736.81

<i>Total capital outlays.....</i>	122,116.04
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Aid to local governments.....	912.52
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Total budget charges.....	486,279.91
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Current surplus at the end of the year.....	68,895.82
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PROVINCE OF CAPIZ.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱154,565.21
Incidental revenue.....	25,486.63
Receipts from commercial and industrial units.....	173,140.41
Aid from the Central Government.....	47,323.43
Aid from local governments.....	11,446.96
Other receipts.....	82.36

Total revenue and receipts for the year..... 412,045.00

Current surplus at the beginning of the year..... 69,671.91

Total budget credits..... 481,716.91

Budget charges:

Fixed charges—

Interest on public debt.....	2,584.81
Payment of public debt.....	7,500.00

Total fixed charges..... 10,084.81

Current expense—

Compensation of officers and employees.....	148,805.15
Traveling expenses of personnel.....	15,622.44
Rental of buildings and grounds.....	881.49
Postal, telegraph, and telephone service.....	3,429.15
Illumination and power service.....	193.00
Other service.....	2,420.63
Consumption of supplies and materials.....	76,986.98

Total current expense..... 248,338.84

Maintenance expense—

Maintenance and upkeep of public highways.....	65,721.84
Maintenance and repair of other real property and equipment.....	1,455.27

Total maintenance expense..... 67,177.11

Capital outlays—

Buildings and improvements.....	200.18
Public artesian wells.....	597.77
Public highways, bridges, and ferries.....	64,126.45
Telegraph and telephone lines.....	12,336.60
Watercraft and appurtenances.....	27.00
Motor vehicles and accessories.....	81.50
Land transportation equipment (other than motor).....	968.56
Industrial machinery and implements.....	8,556.13
Hand tools.....	1,122.93
Furniture and office equipment.....	4,122.45
Miscellaneous equipment.....	338.69

Total capital outlays..... 92,428.26

Total budget charges..... 418,029.02

Current surplus at the end of the year..... 63,687.89

PROVINCE OF CAPIZ—SUBPROVINCE OF ROMBLON.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱29,858.30
Incidental revenue.....	4,097.52
Receipts from commercial and industrial units.....	18,084.36
Aid from the Central Government.....	21.53

Total revenue and receipts for the year..... 52,061.71

Current surplus at the beginning of the year..... (378.42)

Total budget credits..... 51,683.29

Budget charges:

Current expense—

Compensation of officers and employees.....	14,539.23
Traveling expenses of personnel.....	1,666.75
Administrative percentage.....	10,032.87
Postal, telegraph, and telephone service.....	270.36
Illumination and power service.....	102.00
Other service.....	11,739.70
Consumption of supplies and materials.....	10,980.20

Total current expense..... 49,331.11

Maintenance expense—

Maintenance and upkeep of public highways.....	3,180.76
Maintenance and repair of other real property and equipment.....	254.04

Total maintenance expense..... 3,434.80

Capital outlays—

Land.....	70.41
Public artesian wells.....	1,050.00
Public highways, bridges, and ferries.....	2,373.96
Watercraft and appurtenances.....	148.49
Industrial machinery and implements.....	16.28
Hand tools.....	8.64
Furniture and office equipment.....	186.69
Miscellaneous equipment.....	210.54

Total capital outlays..... 4,065.01

Total budget charges..... 56,830.92

Current surplus at the end of the year..... (5,147.63)

PROVINCE OF CAVITE.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱113,117.25
Incidental revenue.....	10,305.93
Receipts from commercial and industrial units.....	210,831.93
Aid from the Central Government.....	28,790.11
Aid from local governments.....	500.00
Voluntary contributions.....	(1,357.46)
Loans received.....	70,000.00

Total revenue and receipts for the year..... 432,187.76

Current surplus at the beginning of the year..... 35,845.85

Total budget credits..... 468,033.61

Budget charges:

Fixed charges—

Interest on public debt.....	2,270.00
Payment of public debt.....	19,750.00

Total fixed charges..... 22,020.00

Current expense—

Compensation of officers and employees.....	101,696.13
Traveling expenses of personnel.....	5,336.72
Rental of buildings and grounds.....	700.47
Postal, telegraph, and telephone service.....	1,078.65
Illumination and power service.....	372.59
Other service.....	79,070.47
Consumption of supplies and materials.....	70,398.69

Total current expense..... 258,653.72

Maintenance expense—

Maintenance and upkeep of public highways.....	35,452.22
Maintenance and repair of other real property and equipment.....	294.03

Total maintenance expense..... 35,746.25

Capital outlays—

Land.....	242.87
Buildings and improvements.....	50.00
Public artesian wells.....	4,983.29
Public highways, bridges, and ferries.....	127,041.57
Land transportation equipment (other than motor).....	80.00
Industrial machinery and implements.....	2,012.72
Hand tools.....	669.52
Furniture and office equipment.....	2,244.64
Miscellaneous equipment.....	831.82

Total capital outlays..... 138,156.43

Total budget charges..... 454,576.40

Current surplus at the end of the year..... 13,457.21

PROVINCE OF CEBU.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱511,143.11
Incidental revenue.....	70,113.85
Receipts from commercial and industrial units.....	531,292.98
Aid from the Central Government.....	138,031.41
Aid from local governments.....	29,319.82
Loans repaid.....	400.00

Total revenue and receipts for the year..... 1,280,301.17

Current surplus at the beginning of the year..... 17,470.49

Total budget credits..... 1,297,771.66

Budget charges:

Fixed charges—

Interest on public debt.....	7,130.00
Payment of public debt.....	40,000.00

Total fixed charges..... 47,130.00

Current expense—

Compensation of officers and employees.....	378,121.84
Traveling expenses of personnel.....	46,156.06
Rental of buildings and grounds.....	2,773.51
Postal, telegraph, and telephone service.....	9,129.41
Illumination and power service.....	1,742.30
Other service.....	133,612.47
Consumption of supplies and materials.....	198,364.64
Contributions (other than to local governments).....	500.00

Total current expense..... 770,400.23

Maintenance expense—

Maintenance and upkeep of public highways.....	159,589.96
Maintenance and repair of other real property and equipment.....	8,978.49

Total maintenance expense..... 168,568.45

Capital outlays—

Land.....	1,170.72
Buildings and improvements.....	12,549.67
Public highways, bridges, and ferries.....	247,771.60
Motor vehicles and accessories.....	1,894.05
Land transportation equipment (other than motor).....	3,687.78
Industrial machinery and implements.....	3,838.59
Hand tools.....	2,272.12
Furniture and office equipment.....	4,444.61
Miscellaneous equipment.....	3,588.73

Total capital outlays..... 281,217.87

Aid to local governments..... 500.00

Transfers to local governments..... 5,722.27

Total budget charges..... 1,273,538.82

Current surplus at the end of the year..... 24,232.84

PROVINCE OF COTABATO.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	P84,899.84
Incidental revenue.....	2,810.27
Receipts from commercial and industrial units.....	144,898.61
Aid from the Central Government.....	87,043.17
Aid from local governments.....	1,856.54
Aid from Mindanao and Sulu Department.....	233,139.01
Other receipts.....	5,422.30

Total revenue and receipts for the year.....	459,569.74
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Current surplus at the beginning of the year.....	20,941.20
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Total budget credits.....	480,510.94
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Budget charges:

Current expense—

Compensation of officers and employees.....	112,508.45
Traveling expenses of personnel.....	10,645.98
Rental of buildings and grounds.....	728.00
Administrative percentage.....	2,040.00
Postal, telegraph, and telephone service.....	1,055.76
Illumination and power service.....	85.99
Other service.....	19,912.28
Consumption of supplies and materials.....	53,650.00

Total current expense.....	200,626.46
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Maintenance expense—

Maintenance and upkeep of public highways.....	9,171.62
Maintenance and repair of other real property and equipment.....	9,618.02

Total maintenance expense.....	18,789.64
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Capital outlays—

Land.....	188.50
Buildings and improvements.....	36,405.30
Public artesian wells.....	3,194.83
Public monuments.....	579.87
Public highways, bridges, and ferries.....	40,800.21
Docks and wharves.....	533.97
Irrigation systems.....	688.05
Telegraph and telephone lines.....	9,282.01
Watercraft and appurtenances.....	877.39
Land transportation equipment (other than motor).....	1,936.94
Industrial machinery and implements.....	47,800.56
Hand tools.....	1,072.29
Furniture and office equipment.....	3,476.11
Miscellaneous equipment.....	2,243.68

Total capital outlays.....	149,079.71
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Aid to local governments.....	78,956.64
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Total budget charges.....	447,452.45
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Current surplus at the end of the year.....	33,058.49
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PROVINCE OF DAVAO.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱50,582.97
Incidental revenue.....	7,364.34
Receipts from commercial and industrial units.....	73,624.74
Aid from the Central Government.....	12,560.46
Aid from local governments.....	2,479.31
Aid from Mindanao and Sulu Department.....	83,000.00
Loans repaid.....	1,750.00
Other receipts.....	35.00

Total revenue and receipts for the year..... 231,396.82

Current surplus at the beginning of the year..... 37,625.35

Total budget credits..... 269,022.17

Budget charges:

Current expense—

Compensation of officers and employees.....	86,438.85
Traveling expenses of personnel.....	8,097.05
Rental of buildings and grounds.....	620.00
Administrative percentage.....	4,080.00
Postal, telegraph, and telephone service.....	871.47
Illumination and power service.....	244.31
Other service.....	16,091.90
Consumption of supplies and materials.....	21,712.47

Total current expense..... 138,156.05

Maintenance expense—

Maintenance and upkeep of public highways.....	6,433.72
Maintenance and repair of other real property and equipment.....	8,039.07

Total maintenance expense..... 14,472.79

Capital outlays—

Buildings and improvements.....	2,947.98
Public highways, bridges, and ferries.....	23,944.40
Docks and wharves.....	901.68
Telegraph and telephone lines.....	21,275.98
Watercraft and appurtenances.....	105.00
Land transportation equipment (other than motor).....	209.43
Industrial machinery and implements.....	3,219.46
Hand tools.....	325.95
Furniture and office equipment.....	2,683.99
Miscellaneous equipment.....	3,072.88

Total capital outlays..... 58,686.75

Total budget charges..... 211,315.59

Current surplus at the end of the year..... 57,706.58

PROVINCE OF ILOCOS NORTE.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱147,943.55
Incidental revenue.....	7,934.71
Receipts from commercial and industrial units.....	180,984.63
Aid from the Central Government.....	67,663.53
Other receipts.....	40,589.64

Total revenue and receipts for the year..... 445,116.11

Current surplus at the beginning of the year..... 50,980.71

Total budget credits..... **496,096.82**

Budget charges:

Fixed charges—

Interest on public debt.....	2,300.00
Payment of public debt.....	10,000.00

Total fixed charges..... 12,300.00

Current expense—

Compensation of officers and employees.....	184,221.81
Traveling expenses of personnel.....	10,574.57
Rental of buildings and grounds.....	1,346.75
Postal, telegraph, and telephone service.....	2,228.48
Illumination and power service.....	201.53
Other service.....	39,544.85
Consumption of supplies and materials.....	61,430.08

Total current expense..... 249,548.07

Maintenance expense—

Maintenance and upkeep of public highways.....	56,355.95
Maintenance and repair of other real property and equipment.....	1,904.54

Total maintenance expense..... 58,260.49

Capital outlays—

Buildings and improvements.....	1,104.71
Public highways, bridges, and ferries.....	86,427.67
Watercraft and appurtenances.....	220.00
Motor vehicles and accessories.....	2,130.45
Land transportation equipment (other than motor).....	5.20
Industrial machinery and implements.....	2,579.82
Hand tools.....	827.85
Furniture and office equipment.....	2,352.80
Miscellaneous equipment.....	1,177.74

Total capital outlays..... 96,826.24

Aid to local governments..... 161.13

Total budget charges..... **417,095.93**

Current surplus at the end of the year..... **79,000.89**

PROVINCE OF ILOCOS SUR.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱164,563.39
Incidental revenue.....	24,501.82
Receipts from commercial and industrial units.....	205,834.61
Aid from the Central Government.....	42,749.23
Other receipts.....	1,671.75

Total revenue and receipts for the year..... 439,320.80

Current surplus at the beginning of the year..... 37,337.13

Total budget credits..... 476,657.93

Budget charges:

Fixed charges—

Interest on public debt.....	2,565.00
Payment of public debt.....	18,000.00

Total fixed charges..... 20,565.00

Current expense—

Compensation of officers and employees.....	159,849.58
Traveling expenses of personnel.....	16,205.98
Rental of buildings and grounds.....	168.00
Postal, telegraph, and telephone service.....	2,811.16
Illumination and power service.....	462.61
Other service.....	63,393.05
Consumption of supplies and materials.....	60,919.69

Total current expense..... 303,810.07

Maintenance expense—

Maintenance and upkeep of public highways.....	59,232.75
Maintenance and repair of other real property and equipment.....	3,876.38

Total maintenance expense..... 63,109.13

Capital outlays—

Buildings and improvements.....	213.98
Public highways, bridges, and ferries.....	59,396.17
Telegraph and telephone lines.....	72.52
Motor vehicles and accessories.....	5.73
Land transportation equipment (other than motor).....	251.16
Hand tools.....	483.75
Furniture and office equipment.....	669.22
Miscellaneous equipment.....	1,032.72

Total capital outlays..... 62,125.25

Transfers to local governments..... 59.12

Total budget charges..... 449,668.57

Current surplus at the end of the year..... 26,989.36

PROVINCE OF ILOCOS SUR—SUBPROVINCE OF ABRA.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱33,643.23
Incidental revenue.....	856.39
Aid from the Central Government.....	14,039.00
Other receipts.....	500.83

Total revenue and receipts for the year..... 49,039.45

Current surplus at the beginning of the year..... 16,960.74

Total budget credits..... 66,000.19

Budget charges:

Current expense—

Compensation of officers and employees.....	2,516.03
Traveling expenses of personnel.....	278.89
Rental of buildings and grounds.....	60.00
Administrative percentage.....	10,349.86
Postal, telegraph, and telephone service.....	10.00
Illumination and power service.....	41.03
Other service.....	505.45
Consumption of supplies and materials.....	3,312.40

Total current expense..... 17,073.66

Maintenance expense—

Maintenance and upkeep of public highways.....	14,322.78
Maintenance and repair of other real property and equipment.....	527.41

Total maintenance expense..... 14,850.19

Capital outlays—

Public highways, bridges, and ferries.....	25,695.96
Telegraph and telephone lines.....	2,533.64
Hand tools.....	14.06
Furniture and office equipment.....	90.88
Miscellaneous equipment.....	787.33

Total capital outlays..... 29,121.87

Total budget charges..... 61,045.72

Current surplus at the end of the year..... 4,954.47

PROVINCE OF ILOILO.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱344,420.80
Incidental revenue.....	31,617.70
Receipts from commercial and industrial units.....	563,596.63
Aid from the Central Government.....	80,400.03
Aid from local governments.....	17,947.22
Other receipts.....	6,728.44

Total revenue and receipts for the year..... 1,044,710.82

Current surplus at the beginning of the year..... 105,942.38

Total budget credits..... **1,150,653.20**

Budget charges:

Fixed charges—

Interest on public debt.....	7,450.00
Payment of public debt.....	43,000.00

Total fixed charges..... 50,450.00

Current expense—

Compensation of officers and employees.....	321,664.44
Traveling expenses of personnel.....	23,686.24
Rental of buildings and grounds.....	524.24
Postal, telegraph, and telephone service.....	4,137.58
Illumination and power service.....	943.79
Other service.....	57,912.85
Consumption of supplies and materials.....	316,266.70

Total current expense..... 725,135.84

Maintenance expense—

Maintenance and upkeep of public highways.....	148,745.26
Maintenance and repair of other real property and equipment.....	7,922.13

Total maintenance expense..... 156,667.39

Capital outlays—

Land.....	2,028.46
Public highways, bridges, and ferries.....	109,691.22
Docks and wharves.....	634.64
Motor vehicles and accessories.....	3,509.72
Land transportation equipment (other than motor).....	1,050.22
Industrial machinery and implements.....	669.28
Hand tools.....	1,202.43
Furniture and office equipment.....	2,338.22
Miscellaneous equipment.....	6,223.55

Total capital outlays..... 127,347.74

Aid to local governments..... 7,678.89

Loans to local governments..... 2,000.00

Total budget charges..... **1,069,279.86**

Current surplus at the end of the year..... **81,373.34**

PROVINCE OF ISABELA.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱110,562.94
Incidental revenue.....	12,897.48
Receipts from commercial and industrial units.....	82,689.73
Aid from the Central Government.....	8,386.71
Voluntary contributions.....	1,020.01
Loans repaid.....	2,500.00
Other receipts.....	725.06

Total revenue and receipts for the year..... 218,181.93

Current surplus at the beginning of the year..... 15,721.61

Total budget credits..... **233,903.54**

Budget charges:

Fixed charges—

Interest on public debt.....	2,320.00
Payment of public debt.....	25,000.00

Total fixed charges..... 27,320.00

Current expense—

Compensation of officers and employees.....	62,535.16
Traveling expenses of personnel.....	4,321.19
Rental of buildings and grounds.....	452.50
Postal, telegraph, and telephone service.....	1,370.34
Illumination and power service.....	72.15
Other service.....	6,745.23
Consumption of supplies and materials.....	43,616.20

Total current expense..... 119,112.77

Maintenance expense—

Maintenance and upkeep of public highways.....	24,860.87
Maintenance and repair of other real property and equipment.....	60.41

Total maintenance expense..... 24,921.28

Capital outlays—

Land.....	1,779.78
Buildings and improvements.....	9,360.89
Public highways, bridges, and ferries.....	18,109.65
Watercraft and appurtenances.....	228.00
Land transportation equipment (other than motor).....	255.35
Industrial machinery and implements.....	6,632.20
Hand tools.....	204.82
Furniture and office equipment.....	1,626.87
Miscellaneous equipment.....	1,713.06

Total capital outlays..... 39,910.62

Loans to local governments..... 1,000.00

Total budget charges..... **212,264.67**

Current surplus at the end of the year..... **21,638.87**

PROVINCE OF LAGUNA.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱192,047.33
Incidental revenue.....	17,504.44
Receipts from commercial and industrial units.....	255,503.92
Aid from the Central Government.....	55,553.24
Other receipts.....	82.14

Total revenue and receipts for the year..... 520,691.07

Current surplus at the beginning of the year..... 34,563.99

Total budget credits..... 555,255.06

Budget charges:

Fixed charges—

Interest on public debt.....	4,303.37
Payment of public debt.....	22,299.00

Total fixed charges..... 26,602.37

Current expense—

Compensation of officers and employees.....	182,179.24
Traveling expenses of personnel.....	10,371.40
Rental of buildings and grounds.....	825.00
Postal, telegraph, and telephone service.....	3,316.51
Illumination and power service.....	321.13
Other service.....	30,797.77
Consumption of supplies and materials.....	113,447.93

Total current expense..... 341,258.98

Maintenance expense—

Maintenance and upkeep of public highways.....	67,996.46
Maintenance and repair of other real property and equipment.....	4,350.22

Total maintenance expense..... 72,346.68

Capital outlays—

Land.....	1,214.03
Buildings and improvements.....	245.91
Public highways, bridges, and ferries.....	68,510.73
Motor vehicles and accessories.....	6,204.45
Land transportation equipment (other than motor).....	234.26
Industrial machinery and implements.....	2,949.60
Hand tools.....	821.84
Furniture and office equipment.....	1,345.34
Miscellaneous equipment.....	967.46

Total capital outlays..... 82,493.62

Total budget charges..... 522,701.65

Current surplus at the end of the year..... 32,553.41

PROVINCE OF LANAO.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱38,478.96
Incidental revenue.....	2,747.63
Receipts from commercial and industrial units.....	164,429.87
Aid from the Central Government.....	14,448.96
Aid from local governments.....	1,641.80
Aid from Mindanao and Sulu Department.....	152,459.68
Loans repaid.....	1,500.00
Other receipts.....	595.05

Total revenue and receipts for the year..... 376,296.45

Current surplus at the beginning of the year..... 40,266.65

Total budget credits..... 416,563.10

Budget charges:

Current expense—

Compensation of officers and employees.....	128,075.70
Traveling expenses of personnel.....	8,270.83
Rental of buildings and grounds.....	684.00
Postal, telegraph, and telephone service.....	1,914.98
Illumination and power service.....	13.69
Other service.....	25,842.07
Consumption of supplies and materials.....	48,146.32

Total current expense..... 212,447.59

Maintenance expense—

Maintenance and upkeep of public highways.....	5,553.71
Maintenance and repair of other real property and equipment.....	8,842.72

Total maintenance expense..... 14,396.43

Capital outlays—

Land.....	479.54
Buildings and improvements.....	9,069.44
Public artesian wells.....	253.68
Public highways, bridges, and ferries.....	96,401.33
Docks and wharves.....	2,086.52
Telegraph and telephone lines.....	17,601.31
Watercraft and appurtenances.....	794.81
Motor vehicles and accessories.....	3,016.37
Land transportation equipment (other than motor).....	129.08
Industrial machinery and implements.....	159.50
Hand tools.....	437.82
Furniture and office equipment.....	1,087.09
Miscellaneous equipment.....	1,103.31

Total capital outlays..... 132,569.80

Total budget charges..... 359,413.82

Current surplus at the end of the year..... 57,149.28

PROVINCE OF LA UNION.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱116,226.05
Incidental revenue.....	10,374.66
Receipts from commercial and industrial units.....	191,792.28
Aid from the Central Government.....	95,755.09
Aid from local governments.....	.55
Loans repaid.....	2,744.00
Other receipts.....	1.23

Total revenue and receipts for the year..... 416,893.86

Current surplus at the beginning of the year..... 54,562.39

Total budget credits..... 471,456.25

Budget charges:

Fixed charges—

Interest on public debt.....	1,875.00
Payment of public debt.....	10,000.00

Total fixed charges..... 11,875.00

Current expense—

Compensation of officers and employees.....	124,046.01
Traveling expenses of personnel.....	14,026.80
Rental of buildings and grounds.....	222.55
Postal, telegraph, and telephone service.....	1,228.47
Illumination and power service.....	158.27
Other service.....	44,677.82
Consumption of supplies and materials.....	62,597.82

Total current expense..... 246,957.74

Maintenance expense—

Maintenance and upkeep of public highways.....	46,024.56
Maintenance and repair of other real property and equipment.....	2,303.79

Total maintenance expense..... 48,328.35

Capital outlays—

Land.....	207.42
Public artesian wells.....	1,078.11
Public highways, bridges, and ferries.....	128,725.96
Motor vehicles and accessories.....	1,801.50
Land transportation equipment (other than motor).....	158.72
Industrial machinery and implements.....	3,383.88
Hand tools.....	1,650.45
Furniture and office equipment.....	1,711.40
Miscellaneous equipment.....	1,482.24

Total capital outlays..... 140,199.68

Total budget charges..... 447,360.77

Current surplus at the end of the year..... 24,095.48

PROVINCE OF LEYTE.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱338,357.61
Incidental revenue.....	48,258.89
Receipts from commercial and industrial units.....	532,655.62
Aid from the Central Government.....	103,257.68
Aid from local governments.....	25,767.32
Other receipts.....	2,704.19

Total revenue and receipts for the year..... 1,051,001.31

Current surplus at the beginning of the year..... 84,912.41

Total budget credits..... 1,135,913.72

Budget charges:

Fixed charges—

Interest on public debt.....	5,145.67
Payment of public debt.....	26,000.00

Total fixed charges..... 31,145.67

Current expense—

Compensation of officers and employees.....	270,598.67
Traveling expenses of personnel.....	25,017.10
Rental of buildings and grounds.....	2,864.99
Postal, telegraph, and telephone service.....	4,966.04
Illumination and power service.....	505.46
Other service.....	94,680.15
Consumption of supplies and materials.....	217,215.08

Total current expense..... 615,887.49

Maintenance expense—

Maintenance and upkeep of public highways.....	812,151.72
Maintenance and repair of other real property and equipment.....	8,203.43

Total maintenance expense..... 320,355.15

Capital outlays—

Buildings and improvements.....	1,543.24
Public highways, bridges, and ferries.....	61,990.98
Motor vehicles and accessories.....	4,730.82
Land transportation equipment (other than motor).....	35,297.64
Industrial machinery and implements.....	3,305.29
Hand tools.....	2,349.38
Furniture and office equipment.....	3,752.87
Miscellaneous equipment.....	3,914.41

Total capital outlays..... 116,884.63

Loans to local governments..... 6,500.00

Total budget charges..... 1,090,722.94

Current surplus at the end of the year..... 45,190.78

MINDANAO AND SULU DEPARTMENT.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱3,140.00
Incidental revenue.....	26,801.61
Receipts from commercial and industrial units.....	221,859.02
Aid from the Central Government.....	1,770,746.96
Other receipts.....	34,943.25

Total revenue and receipts for the year..... 2,057,490.84

Current surplus at the beginning of the year..... 127,051.06

Total budget credits..... 2,184,541.90

Budget charges:

Current expense—

Compensation of officers and employees.....	416,153.48
Traveling expenses of personnel.....	49,482.92
Rental of buildings and grounds.....	6,916.78
Postal, telegraph, and telephone service.....	11,566.43
Illumination and power service.....	1,453.64
Other service.....	186,492.98
Consumption of supplies and materials.....	167,726.89

Total current expense..... 839,793.12

Maintenance expense—

Maintenance and repair of real property and equipment..... 79,060.12

Capital outlays—

Land.....	40,811.20
Buildings and improvements.....	10,776.29
Docks and wharves.....	7,958.94
Watercraft and appurtenances.....	87,896.74
Motor vehicles and accessories.....	5,100.31
Land transportation equipment (other than motor).....	6,391.85
Industrial machinery and implements.....	2,649.97
Hand tools.....	330.61
Furniture and office equipment.....	16,310.83
Miscellaneous equipment.....	31,619.22

Total capital outlays..... 209,845.96

Aid to provinces..... 936,849.25

Total budget charges..... 2,065,548.45

Current surplus at the end of the year..... 118,993.45

PROVINCE OF MINDORO.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱56,200.55
Incidental revenue.....	8,827.32
Receipts from commercial and industrial units.....	108,695.57
Aid from the Central Government.....	50,037.83
Aid from local governments.....	4,371.81
Other receipts.....	485.88

Total revenue and receipts for the year..... 223,618.96

Current surplus at the beginning of the year..... 55,446.01

Total budget credits..... 279,064.97

Budget charges:

Current expense—

Compensation of officers and employees.....	99,126.37
Traveling expenses of personnel.....	11,606.18
Postal, telegraph, and telephone service.....	868.42
Illumination and power service.....	287.29
Other service.....	7,557.14
Consumption of supplies and materials.....	35,789.65

Total current expense..... 155,235.05

Maintenance expense—

Maintenance and upkeep of public highways.....	9,712.02
Maintenance and repair of other real property and equipment.....	3,941.52

Total maintenance expense..... 13,653.54

Capital outlays—

Buildings and improvements.....	1,347.26
Watersupply systems.....	368.70
Public highways, bridges, and ferries.....	54,480.88
Docks and wharves.....	7,555.16
Telegraph and telephone lines.....	95.06
Watercraft and appurtenances.....	10.07
Motor vehicles and accessories.....	866.58
Land transportation equipment (other than motor).....	4.46
Industrial machinery and implements.....	2,919.51
Hand tools.....	842.05
Furniture and office equipment.....	3,587.12
Miscellaneous equipment.....	1,123.53

Total capital outlays..... 73,200.38

Aid to local governments..... 6,098.90

Total budget charges..... 248,182.87

Current surplus at the end of the year..... 30,882.10

PROVINCE OF MISAMIS.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱128,771.53
Incidental revenue.....	18,773.95
Receipts from commercial and industrial units.....	193,775.72
Aid from the Central Government.....	64,288.38
Aid from local governments.....	3,837.51
Other receipts.....	221.78

<i>Total revenue and receipts for the year.....</i>	<i>409,668.87</i>
Current surplus at the beginning of the year.....	48,014.82

Total budget credits.....	457,683.69
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Budget charges:

Fixed charges—

Interest on public debt.....	1,150.00
Payment of public debt.....	5,000.00

<i>Total fixed charges.....</i>	<i>6,150.00</i>
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Current expense—

Compensation of officers and employees.....	127,843.86
Traveling expenses of personnel.....	11,841.25
Rental of buildings and grounds.....	429.00
Postal, telegraph, and telephone service.....	2,157.96
Illumination and power service.....	313.35
Other service.....	42,492.94
Consumption of supplies and materials.....	74,599.85

<i>Total current expense.....</i>	<i>259,678.21</i>
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Maintenance expense—

Maintenance and upkeep of public highways.....	24,759.52
Maintenance and repair of other real property and equipment.....	808.16

<i>Total maintenance expense.....</i>	<i>25,567.68</i>
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Capital outlays—

Land.....	21.19
Public highways, bridges, and ferries.....	96,079.99
Docks and wharves.....	31,703.23
Watercraft and appurtenances.....	80.00
Motor vehicles and accessories.....	637.88
Land transportation equipment (other than motor).....	1,494.27
Hand tools.....	362.17
Furniture and office equipment.....	1,093.47
Miscellaneous equipment.....	1,145.08

<i>Total capital outlays.....</i>	<i>132,617.28</i>
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Total budget charges.....	424,013.17
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Current surplus at the end of the year.....	33,670.52
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MOUNTAIN PROVINCE.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	P244,079.96
Incidental revenue.....	10,753.26
Receipts from commercial and industrial units.....	227,951.32
Aid from the Central Government.....	290,374.00
Aid from local governments.....	1,127.63
Other receipts.....	207.32

Total revenue and receipts for the year.....	774,493.49
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Current surplus at the beginning of the year.....	84,889.07
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Total budget credits.....	859,382.56
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Budget charges:

Current expense—

Compensation of officers and employees.....	302,521.42
Traveling expenses of personnel.....	32,983.13
Rental of buildings and grounds.....	2,840.00
Postal, telegraph, and telephone service.....	7,954.06
Illumination and power service.....	2,466.31
Other service.....	11,934.20
Consumption of supplies and materials.....	109,900.33

Total current expense.....	470,099.45
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Maintenance expense—

Maintenance and upkeep of public highways.....	141,170.42
Maintenance and repair of other real property and equipment.....	16,232.87

Total maintenance expense.....	157,403.29
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Capital outlays—

Land.....	259.17
Buildings and improvements.....	22,979.31
Watersupply systems.....	171.03
Irrigation systems.....	7,885.41
Public highways, bridges, and ferries.....	11,292.33
Docks and wharves.....	448.11
Telegraph and telephone lines.....	5,018.26
Watercraft and appurtenances.....	390.07
Land transportation equipment (other than motor).....	2,300.65
Industrial machinery and implements.....	112.78
Hand tools.....	4,504.36
Furniture and office equipment.....	4,193.37
Miscellaneous equipment.....	13,076.38

Total capital outlays.....	72,631.23
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Aid to local governments.....	37,557.00
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Total budget charges.....	737,690.97
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Current surplus at the end of the year.....	121,691.59
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PROVINCE OF NUEVA ECIJA.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:	
Revenue and receipts for the year—	
Revenue from taxation.....	₱159,837.88
Incidental revenue.....	24,430.09
Receipts from commercial and industrial units.....	237,054.77
Aid from the Central Government.....	61,580.24
Aid from local governments.....	7,794.06
Loans received.....	35,000.00
Loans repaid.....	700.00
<i>Total revenue and receipts for the year.....</i>	<i>526,397.04</i>
Current surplus at the beginning of the year.....	63,605.47
Total budget credits.....	590,002.51
Budget charges:	
Fixed charges—	
Interest on public debt.....	6,459.58
Payment of public debt.....	35,000.00
<i>Total fixed charges.....</i>	<i>41,459.58</i>
Current expense—	
Compensation of officers and employees.....	165,618.26
Traveling expenses of personnel.....	17,010.69
Rental of buildings and grounds.....	63.64
Postal, telegraph, and telephone service.....	2,651.26
Illumination and power service.....	198.10
Other service.....	55,429.30
Consumption of supplies and materials.....	60,002.69
<i>Total current expense.....</i>	<i>300,973.94</i>
Maintenance expense—	
Maintenance and upkeep of public highways.....	52,368.28
Maintenance and repair of other real property and equipment.....	11,816.37
<i>Total maintenance expense.....</i>	<i>64,184.65</i>
Capital outlays—	
Land.....	1,005.67
Public highways, bridges, and ferries.....	136,511.66
Telegraph and telephone lines.....	227.29
Motor vehicles and accessories.....	17.75
Land transportation equipment (other than motor).....	1,471.00
Industrial machinery and implements.....	3,445.39
Hand tools.....	544.01
Furniture and office equipment.....	3,194.21
Miscellaneous equipment.....	3,382.66
<i>Total capital outlays.....</i>	<i>149,799.64</i>
Loans to local governments.....	1,000.00
Total budget charges.....	557,417.81
Current surplus at the end of the year.....	32,584.70

PROVINCE OF NUEVA VIZCAYA.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱86,271.97
Incidental revenue.....	2,171.02
Receipts from commercial and industrial units.....	101,322.99
Aid from the Central Government.....	111,219.66
Other receipts.....	382.44

Total revenue and receipts for the year..... 251,367.08

Current surplus at the beginning of the year..... 30,452.14

Total budget credits..... 281,819.22

Budget charges:

Current expense—

Compensation of officers and employees.....	85,829.37
Traveling expenses of personnel.....	2,656.04
Rental of buildings and grounds.....	850.65
Postal, telegraph, and telephone service.....	693.17
Illumination and power service.....	622.99
Other service.....	13,898.14
Consumption of supplies and materials.....	46,147.61

Total current expense..... 150,697.97

Maintenance expense—

Maintenance and upkeep of public highways.....	5,547.36
Maintenance and repair of other real property and equipment.....	2,678.00

Total maintenance expense..... 8,225.36

Capital outlays—

Land.....	650.89
Buildings and improvements.....	284.73
Watersupply systems.....	609.93
Public artesian wells.....	293.36
Irrigation systems.....	1,026.64
Public highways, bridges, and ferries.....	51,897.16
Telegraph and telephone lines.....	823.85
Watercraft and appurtenances.....	948.24
Motor vehicles and accessories.....	6.86
Land transportation equipment (other than motor).....	781.00
Industrial machinery and implements.....	14,614.06
Hand tools.....	388.60
Furniture and office equipment.....	2,266.31
Miscellaneous equipment.....	600.54

Total capital outlays..... 75,192.17

Aid to local governments..... 3,054.58

Total budget charges..... 237,170.08

Current surplus at the end of the year..... 44,649.14

PROVINCE OF OCCIDENTAL NEGROS.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	P307,848.85
Incidental revenue.....	36,347.36
Receipts from commercial and industrial units.....	413,813.20
Aid from the Central Government.....	60,919.49
Aid from local governments.....	17,076.55
Voluntary contributions.....	8,404.60
Loans repaid.....	4,800.00
Other receipts.....	103.80

Total revenue and receipts for the year..... 849,313.85

Current surplus at the beginning of the year..... 188,385.96

Total budget credits..... 1,037,699.81

Budget charges:

Fixed charges—

Interest on public debt.....	5,578.33
Payment of public debt.....	26,800.00

Total fixed charges..... 32,378.33

Current expense—

Compensation of officers and employees.....	216,216.46
Traveling expenses of personnel.....	23,499.89
Rental of buildings and grounds.....	1,620.33
Postal, telegraph, and telephone service.....	4,686.44
Illumination and power service.....	303.83
Other service.....	144,983.30
Consumption of supplies and materials.....	154,331.21

Total current expense..... 545,641.46

Maintenance expense—

Maintenance and upkeep of public highways.....	111,475.19
Maintenance and repair of other real property and equipment.....	7,156.28

Total maintenance expense..... 118,631.47

Capital outlays—

Buildings and improvements.....	3,152.47
Watersupply systems.....	1,475.24
Public highways, bridges, and ferries.....	210,350.46
Watercraft and appurtenances.....	12.00
Motor vehicles and accessories.....	153.91
Land transportation equipment (other than motor).....	31.65
Industrial machinery and implements.....	660.00
Hand tools.....	1,064.99
Furniture and office equipment.....	3,595.04
Miscellaneous equipment.....	1,440.53

Total capital outlays..... 221,936.29

Loans to local governments..... 2,100.00

Total budget charges..... 920,687.55

Current surplus at the end of the year..... 117,012.26

PROVINCE OF ORIENTAL NEGROS.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱141,871.18
Incidental revenue.....	28,718.80
Receipts from commercial and industrial units.....	158,342.07
Aid from the Central Government.....	36,830.69
Loans repaid.....	750.00

Total revenue and receipts for the year..... 361,512.74

Current surplus at the beginning of the year..... 72,337.51

Total budget credits..... 433,850.25

Budget charges:

Fixed charges—

Interest on public debt.....	90.00
Payment of public debt.....	6,000.00

Total fixed charges..... 6,090.00

Current expense—

Compensation of officers and employees.....	140,342.62
Traveling expenses of personnel.....	5,120.70
Rental of buildings and grounds.....	344.96
Postal, telegraph, and telephone service.....	1,672.86
Illumination and power service.....	125.87
Other service.....	38,665.59
Consumption of supplies and materials.....	37,581.87

Total current expense..... 223,852.97

Maintenance expense—

Maintenance and upkeep of public highways.....	34,241.80
Maintenance and repair of other real property and equipment.....	906.46

Total maintenance expense..... 35,148.26

Capital outlays—

Land.....	354.26
Buildings and improvements.....	103.05
Public highways, bridges, and ferries.....	88,970.85
Telegraph and telephone lines.....	2,009.00
Motor vehicles and accessories.....	21.20
Land transportation equipment (other than motor).....	490.94
Industrial machinery and implements.....	3,178.10
Hand tools.....	453.71
Furniture and office equipment.....	2,524.84
Miscellaneous equipment.....	1,441.94

Total capital outlays..... 99,547.89

Loans to local governments..... 2,500.00

Total budget charges..... 367,139.12

Current surplus at the end of the year..... 66,711.13

PROVINCE OF ORIENTAL NEGROS—SUBPROVINCE OF SIKUIJUR.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱25,355.76
Incidental revenue.....	995.71
Receipts from commercial and industrial units.....	619.55
Aid from the Central Government.....	3,560.16
Aid from local governments.....	1,614.47
Loans repaid.....	600.00

Total revenue and receipts for the year..... 32,745.65

Current surplus at the beginning of the year..... 9,342.02

Total budget credits..... 42,087.67

Budget charges:

Current expense—

Compensation of officers and employees.....	7,439.52
Traveling expenses of personnel.....	924.13
Rental of buildings and grounds.....	189.68
Administrative percentage.....	7,528.18
Postal, telegraph, and telephone service.....	62.96
Illumination and power service.....	3.71
Other service.....	110.47
Consumption of supplies and materials.....	752.66

Total current expense..... 17,011.31

Maintenance expense—

Maintenance and upkeep of public highways..... 8,249.56

Capital outlays—

Land.....	513.50
Buildings and improvements.....	2,490.30
Public highways, bridges, and ferries.....	8,519.29
Land transportation equipment (other than motor).....	49.09
Industrial machinery and implements.....	13.40
Hand tools.....	32.82
Furniture and office equipment.....	144.54
Miscellaneous equipment.....	202.10

Total capital outlays..... 11,965.04

Total budget charges..... 37,225.91

Current surplus at the end of the year..... 4,861.76

PROVINCE OF PALAWAN.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱27,388.37
Incidental revenue.....	3,505.82
Receipts from commercial and industrial units.....	45,802.55
Aid from the Central Government.....	51,303.35
Aid from local governments.....	1,321.00
Advances to exchange stores returned.....	5,000.00
Other receipts.....	2,847.69

Total revenue and receipts for the year..... 187,168.78

Current surplus at the beginning of the year..... 37,968.49

Total budget credits..... **175,137.27**

Budget charges:

Current expense—

Compensation of officers and employees.....	51,864.06
Traveling expenses of personnel.....	13,320.04
Rental of buildings and grounds.....	240.00
Postal, telegraph, and telephone service.....	734.54
Illumination and power service.....	243.78
Other service.....	5,674.49
Consumption of supplies and materials.....	19,515.84

Total current expense..... 91,592.75

Maintenance expense—

Maintenance and upkeep of public highways.....	603.11
Maintenance and repair of other real property and equipment.....	2,948.50

Total maintenance expense..... 3,551.61

Capital outlays—

Buildings and improvements.....	223.71
Watersupply systems.....	2,752.79
Public highways, bridges, and ferries.....	13,545.26
Docks and wharves.....	5,780.59
Telegraph and telephone lines.....	64.00
Watercraft and appurtenances.....	47.31
Land transportation equipment (other than motor).....	871.97
Industrial machinery and implements.....	2,719.69
Hand tools.....	2,175.57
Furniture and office equipment.....	2,482.34
Miscellaneous equipment.....	1,954.68

Total capital outlays..... 32,617.91

Aid to local governments..... 1,676.20

Total budget charges..... **129,438.47**

Current surplus at the end of the year..... 45,698.80

PROVINCE OF PAMPANGA.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱209,312.68
Incidental revenue.....	20,933.89
Receipts from commercial and industrial units.....	288,778.99
Aid from the Central Government.....	82,999.36
Aid from local governments.....	11,703.46
Other receipts.....	285.59

Total revenue and receipts for the year..... 614,013.97

Current surplus at the beginning of the year..... 91,902.37

Total budget credits..... 705,916.34

Budget charges:

Fixed charges—

Interest on public debt.....	1,500.00
Payment of public debt.....	7,500.00

Total fixed charges..... 9,000.00

Current expense—

Compensation of officers and employees.....	223,185.31
Traveling expenses of personnel.....	14,479.49
Rental of buildings and grounds.....	1,153.65
Postal, telegraph, and telephone service.....	4,267.61
Illumination and power service.....	292.12
Other service.....	62,136.54
Consumption of supplies and materials.....	93,428.16

Total current expense..... 398,942.88

Maintenance expense—

Maintenance and upkeep of public highways.....	48,062.90
Maintenance and repair of other real property and equipment.....	17,069.72

Total maintenance expense..... 65,132.62

Capital outlays—

Land.....	4,554.20
Public highways, bridges, and ferries.....	135,524.97
Telegraph and telephone lines.....	963.87
Watercraft and appurtenances.....	263.00
Motor vehicles and accessories.....	136.80
Land transportation equipment (other than motor).....	425.73
Industrial machinery and implements.....	2,481.84
Hand tools.....	2,171.45
Furniture and office equipment.....	3,046.99
Miscellaneous equipment.....	2,251.46

Total capital outlays..... 151,820.31

Loans to local governments..... 14,700.00

Total budget charges..... 639,595.81

Current surplus at the end of the year..... **66,320.53**

PROVINCE OF PANGASINAN.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱368,064.78
Incidental revenue.....	38,134.91
Receipts from commercial and industrial units.....	487,764.24
Aid from the Central Government.....	82,936.74
Loans repaid.....	3,500.00
Other receipts.....	17,350.94

Total revenue and receipts for the year..... 947,751.61

Current surplus at the beginning of the year..... 80,637.74

Total budget credits..... 1,028,389.35

Budget charges:

Fixed charges—

Interest on public debt.....	5,215.00
Payment of public debt.....	48,000.00

Total fixed charges..... 48,215.00

Current expense—

Compensation of officers and employees.....	267,688.13
Traveling expenses of personnel.....	22,188.98
Rental of buildings and grounds.....	4,997.03
Postal, telegraph, and telephone service.....	5,743.46
Illumination and power service.....	1,527.38
Other service.....	38,082.08
Consumption of supplies and materials.....	282,056.90

Total current expense..... 572,233.96

Maintenance expense—

Maintenance and upkeep of public highways.....	137,358.90
Maintenance and repair of other real property and equipment.....	10,872.43

Total maintenance expense..... 148,231.33

Capital outlays—

Land.....	585.22
Buildings and improvements.....	18,881.51
Public highways, bridges, and ferries.....	139,769.68
Telegraph and telephone lines.....	2,413.19
Permanent harbor and waterway improvements.....	1,068.03
Watercraft and appurtenances.....	25.00
Land transportation equipment (other than motor).....	206.25
Industrial machinery and implements.....	58.85
Hand tools.....	1,267.23
Furniture and office equipment.....	3,285.93
Miscellaneous equipment.....	2,130.88

Total capital outlays..... 164,641.77

Aid to local governments..... 2,354.00

Loans to local governments..... 5,314.00

Total budget charges..... 940,990.06

Current surplus at the end of the year..... 87,399.29

PROVINCE OF RIZAL.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱175,043.47
Incidental revenue.....	24,918.60
Receipts from commercial and industrial units.....	224,482.81
Aid from the Central Government.....	34,324.85
Voluntary contributions.....	2,441.02
Loans repaid.....	500.00
Other receipts.....	140.06

Total revenue and receipts for the year..... 461,850.81

Current surplus at the beginning of the year..... 64,085.62

Total budget credits..... 525,936.43

Budget charges:

Fixed charges—

Interest on public debt.....	2,545.00
Payment of public debt.....	17,500.00

Total fixed charges..... 20,045.00

Current expense—

Compensation of officers and employees.....	148,837.41
Traveling expenses of personnel.....	13,619.51
Rental of buildings and grounds.....	95.89
Postal, telegraph, and telephone service.....	1,998.75
Illumination and power service.....	195.33
Other service.....	74,583.95
Consumption of supplies and materials.....	59,522.04

Total current expense..... 298,852.88

Maintenance expense—

Maintenance and upkeep of public highways.....	69,041.65
Maintenance and repair of other real property and equipment.....	1,245.32

Total maintenance expense..... 70,286.97

Capital outlays—

Land.....	13,895.23
Buildings and improvements.....	1,909.99
Watersupply systems.....	38.08
Public monuments.....	374.49
Public highways, bridges, and ferries.....	97,326.71
Telegraph and telephone lines.....	1,242.95
Motor vehicles and accessories.....	1,191.27
Land transportation equipment (other than motor).....	325.00
Industrial machinery and implements.....	2,246.88
Hand tools.....	552.37
Furniture and office equipment.....	1,914.91
Miscellaneous equipment.....	4,083.49

Total capital outlays..... 125,101.37

Total budget charges..... 514,286.22

Current surplus at the end of the year..... 11,650.21

PROVINCE OF SAMAR.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱223,256.53
Incidental revenue.....	27,948.11
Receipts from commercial and industrial units.....	256,809.49
Aid from the Central Government.....	48,241.54
Voluntary contributions.....	21.01
Loans repaid.....	400.00
Other receipts.....	(611.70)

Total revenue and receipts for the year..... 556,064.98

Current surplus at the beginning of the year..... 29,974.48

Total budget credits..... 586,039.46

Budget charges:

Fixed charges—

Interest on public debt.....	1,275.00
Payment of public debt.....	6,800.00

Total fixed charges..... 8,075.00

Current expense—

Compensation of officers and employees.....	189,512.21
Traveling expenses of personnel.....	25,730.30
Rental of buildings and grounds.....	3,773.28
Postal, telegraph, and telephone service.....	3,509.82
Illumination and power service.....	91.29
Other service.....	48,597.47
Consumption of supplies and materials.....	78,186.74

Total current expense..... 349,401.11

Maintenance expense—

Maintenance and upkeep of public highways.....	72,903.66
Maintenance and repair of other real property and equipment.....	1,146.81

Total maintenance expense..... 74,050.47

Capital outlays—

Land.....	985.00
Buildings and improvements.....	42,380.15
Public highways, bridges, and ferries.....	92,752.14
Watercraft and appurtenances.....	317.48
Land transportation equipment (other than motor).....	528.23
Industrial machinery and implements.....	6,786.23
Hand tools.....	1,035.79
Furniture and office equipment.....	552.20
Miscellaneous equipment.....	993.38

Total capital outlays..... 146,330.60

Total budget charges..... 577,857.18

Current surplus at the end of the year..... 8,182.28

PROVINCE OF SORSOGON.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱134,265.43
Incidental revenue.....	36,611.25
Receipts from commercial and industrial units.....	253,975.64
Aid from the Central Government.....	34,283.56
Other receipts.....	53.58

Total revenue and receipts for the year..... 459,189.46

Current surplus at the beginning of the year..... 125,752.20

Total budget credits..... 584,941.66

Budget charges:

Fixed charges—

Interest on public debt.....	5,705.00
Payment of public debt.....	21,000.00

Total fixed charges..... 26,705.00

Current expense—

Compensation of officers and employees.....	164,656.96
Traveling expenses of personnel.....	9,585.85
Rental of buildings and grounds.....	537.00
Postal, telegraph, and telephone service.....	2,028.06
Illumination and power service.....	44.85
Other service.....	69,741.31
Consumption of supplies and materials.....	70,428.25

Total current expense..... 317,022.28

Maintenance expense—

Maintenance and upkeep of public highways.....	73,357.93
Maintenance and repair of other real property and equipment.....	1,263.16

Total maintenance expense..... 74,621.09

Capital outlays—

Buildings and improvements.....	104,202.12
Watersupply systems.....	1,048.68
Public artesian wells.....	65.68
Public monuments.....	963.09
Public highways, bridges, and ferries.....	29,936.95
Motor vehicles and accessories.....	806.14
Land transportation equipment (other than motor).....	191.00
Industrial machinery and implements.....	5.50
Hand tools.....	270.01
Furniture and office equipment.....	919.41
Miscellaneous equipment.....	900.35

Total capital outlays..... 139,308.93

Total budget charges..... 557,657.30

Current surplus at the end of the year..... 27,284.36

PROVINCE OF SORSOGON—SUBPROVINCE OF MASBATE.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱30,955.46
Incidental revenue.....	2,745.30
Aid from the Central Government.....	1,152.92

Total revenue and receipts for the year..... 34,853.68

Current surplus at the beginning of the year..... 15,773.53

Total budget credits..... 50,627.21

Budget charges:

Current expense—

Compensation of officers and employees.....	6,509.40
Traveling expenses of personnel.....	1,090.03
Rental of buildings and grounds.....	390.00
Administrative percentage.....	8,243.13
Postal, telegraph, and telephone service.....	119.44
Other service.....	108.84
Consumption of supplies and materials.....	2,061.30

Total current expense..... 18,522.14

Maintenance expense—

Maintenance and upkeep of public highways.....	12,452.89
Maintenance and repair of other real property and equipment.....	40.90

Total maintenance expense..... 12,493.79

Capital outlays—

Public artesian wells.....	1,919.54
Public highways, bridges, and ferries.....	8,492.12
Land transportation equipment (other than motor).....	4.13
Hand tools.....	52.30
Furniture and office equipment.....	169.02
Miscellaneous equipment.....	385.69

Total capital outlays..... 11,022.80

Aid to local governments..... 288.57

Total budget charges..... 42,327.30

Current surplus at the end of the year..... **8,299.91**

PROVINCE OF SULU.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱57,742.21
Incidental revenue.....	10,067.60
Receipts from commercial and industrial units.....	134,858.31
Aid from the Central Government.....	17,992.16
Aid from local governments.....	2,025.44
Aid from Mindanao and Sulu Department.....	147,600.00
Other receipts.....	24.12

Total revenue and receipts for the year..... 370,309.84

Current surplus at the beginning of the year..... 14,431.31

Total budget credits..... 384,741.15

Budget charges:

Current expense—

Compensation of officers and employees.....	103,733.89
Traveling expenses of personnel.....	7,559.26
Administrative percentage.....	3,280.00
Postal, telegraph, and telephone service.....	477.17
Illumination and power service.....	33.54
Other service.....	20,952.26
Consumption of supplies and materials.....	63,999.16

Total current expense..... 200,035.28

Maintenance expense—

Maintenance and upkeep of public highways.....	18,907.01
Maintenance and repair of other real property and equipment.....	8,748.20

Total maintenance expense..... 27,655.21

Capital outlays—

Buildings and improvements.....	21,845.97
Public artesian wells.....	64.84
Public highways, bridges, and ferries.....	49,098.58
Docks and wharves.....	1,128.69
Telegraph and telephone lines.....	2,065.85
Watercraft and appurtenances.....	48.50
Motor vehicles and accessories.....	1,961.32
Land transportation equipment (other than motor).....	542.01
Hand tools.....	187.75
Furniture and office equipment.....	2,544.28
Miscellaneous equipment.....	1,294.11

Total capital outlays..... 80,781.90

Aid to local governments..... 25,000.00

Total budget charges..... 333,472.39

Current surplus at the end of the year..... 51,268.76

PROVINCE OF SURIGAO.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	72,865.70
Incidental revenue.....	9,826.27
Receipts from commercial and industrial units.....	122,378.88
Aid from the Central Government.....	32,020.72
Voluntary contributions.....	391.21

Total revenue and receipts for the year..... 236,982.78

Current surplus at the beginning of the year..... 64,775.37

Total budget credits..... 301,758.15

Budget charges:

Fixed charges—

Interest on public debt..... 1,200.00

Current expense—

Compensation of officers and employees.....	75,322.86
Traveling expenses of personnel.....	4,634.04
Rental of buildings and grounds.....	30.00
Postal, telegraph, and telephone service.....	723.46
Illumination and power service.....	127.82
Other service.....	32,086.32
Consumption of supplies and materials.....	20,245.10

Total current expense..... 133,169.40

Maintenance expense—

Maintenance and upkeep of public highways.....	16,195.66
Maintenance and repair of other real property and equipment.....	2,044.00

Total maintenance expense..... 18,239.66

Capital outlays—

Public monuments.....	688.71
Public highways, bridges, and ferries.....	65,667.03
Docks and wharves.....	41,908.07
Watercraft and appurtenances.....	3,960.84
Motor vehicles and accessories.....	662.43
Land transportation equipment (other than motor).....	3,246.07
Industrial machinery and implements.....	4,368.55
Hand tools.....	845.79
Furniture and office equipment.....	3,218.49
Miscellaneous equipment.....	290.32

Total capital outlays..... 124,856.30

Total budget charges..... 277,465.36

Current surplus at the end of the year..... 24,292.79

PROVINCE OF TARLAC.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱132,841.39
Incidental revenue.....	19,343.50
Receipts from commercial and industrial units.....	173,583.79
Aid from the Central Government.....	31,987.22
Aid from local governments.....	1,596.32

Total revenue and receipts for the year..... 359,352.22

Current surplus at the beginning of the year..... 118,582.56

Total budget credits..... 477,934.78

Budget charges:

Fixed charges—

Interest on public debt.....	3,885.50
Payment of public debt.....	15,600.00

Total fixed charges..... 19,485.50

Current expense—

Compensation of officers and employees.....	120,193.98
Traveling expenses of personnel.....	7,286.35
Rental of buildings and grounds.....	330.04
Postal, telegraph, and telephone service.....	2,726.16
Illumination and power service.....	115.35
Other service.....	19,279.21
Consumption of supplies and materials.....	91,539.90

Total current expense..... 241,470.99

Maintenance expense—

Maintenance and upkeep of public highways.....	32,799.49
Maintenance and repair of other real property and equipment.....	3,350.83

Total maintenance expense..... 36,150.32

Capital outlays—

Buildings and improvements.....	24.12
Public highways, bridges, and ferries.....	114,954.83
Motor vehicles and accessories.....	5.99
Land transportation equipment (other than motor).....	75.92
Industrial machinery and implements.....	8,146.51
Hand tools.....	28.52
Furniture and office equipment.....	3,370.46
Miscellaneous equipment.....	2,510.75

Total capital outlays..... 129,117.10

Loans to local governments..... 5,000.00

Total budget charges..... 431,223.91

Current surplus at the end of the year..... 46,710.87

PROVINCE OF TAYABAS.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱237,894.09
Incidental revenue.....	37,885.90
Receipts from commercial and industrial units.....	260,052.99
Aid from the Central Government.....	52,452.77
Aid from local governments.....	14,085.78
Loans repaid.....	3,500.00
Other receipts.....	.24

Total revenue and receipts for the year..... 605,871.77

Current surplus at the beginning of the year..... (18,063.39)

Total budget credits..... 587,808.38

Budget charges:

Fixed charges—

Interest on public debt.....	5,289.71
Payment of public debt.....	39,750.00

Total fixed charges..... 45,039.71

Current expense—

Compensation of officers and employees.....	206,689.12
Traveling expenses of personnel.....	23,469.53
Rental of buildings and grounds.....	92.49
Postal, telegraph, and telephone service.....	3,060.98
Illumination and power service.....	619.13
Other service.....	48,153.92
Consumption of supplies and materials.....	90,993.09

Total current expense..... 373,078.26

Maintenance expense—

Maintenance and upkeep of public highways.....	127,681.53
Maintenance and repair of other real property and equipment.....	3,426.31

Total maintenance expense..... 131,107.84

Capital outlays—

Land.....	254.32
Buildings and improvements.....	5,217.66
Public highways, bridges, and ferries.....	15,879.84
Motor vehicles and accessories.....	208.39
Land transportation equipment (other than motor).....	247.04
Industrial machinery and implements.....	3,056.34
Hand tools.....	1.83
Furniture and office equipment.....	3,038.21
Miscellaneous equipment.....	271.75

Total capital outlays..... 28,175.38

Aid to local governments..... 615.54

Loans to local governments..... 3,500.00

Total budget charges..... 581,516.73

Current surplus at the end of the year..... 6,291.65

PROVINCE OF TAYABAS—SUBPROVINCE OF MARINDUQUE.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱33,743.84
Incidental revenue.....	2,496.84
Receipts from commercial and industrial units.....	1,974.09
Aid from the Central Government.....	2,152.19
Aid from local governments.....	2,264.40
Loans repaid.....	3,200.00

Total revenue and receipts for the year..... 45,831.36

Current surplus at the beginning of the year..... 42,597.93

Total budget credits..... **88,429.29**

Budget charges:

Current expense—

Compensation of officers and employees.....	10,764.91
Traveling expenses of personnel.....	2,218.18
Rental of buildings and grounds.....	600.00
Administrative percentage.....	11,319.91
Postal, telegraph, and telephone service.....	131.48
Illumination and power service.....	17.90
Other service.....	37.57
Consumption of supplies and materials.....	1,461.11

Total current expense..... 26,551.06

Maintenance expense—

Maintenance and upkeep of public highways..... 9,976.18

Capital outlays—

Public highways, bridges, and ferries.....	31,143.79
Telegraph and telephone lines.....	20.00
Hand tools.....	141.36
Furniture and office equipment.....	73.09
Miscellaneous equipment.....	430.20

Total capital outlays..... 31,808.44

Loans to local governments..... 7,000.00

Total budget charges..... **75,335.68**

Current surplus at the end of the year..... 13,093.61

PROVINCE OF ZAMBALES.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱66,477.48
Incidental revenue.....	4,122.45
Receipts from commercial and industrial units.....	83,376.19
Aid from the Central Government.....	12,458.09
Aid from local governments.....	4,053.34
Voluntary contributions.....	90.27
Loans repaid.....	300.00
Other receipts.....	2,737.85

Total revenue and receipts for the year..... 173,615.67

Current surplus at the beginning of the year..... 26,986.56

Total budget credits..... 200,602.23

Budget charges:

Fixed charges—

Interest on public debt.....	2,094.00
Payment of public debt.....	6,000.00

Total fixed charges..... 8,094.00

Current expense—

Compensation of officers and employees.....	61,136.45
Traveling expenses of personnel.....	3,331.60
Rental of buildings and grounds.....	235.50
Postal, telegraph, and telephone service.....	1,481.20
Illumination and power service.....	44.30
Other service.....	8,620.79
Consumption of supplies and materials.....	41,897.47

Total current expense..... 116,747.31

Maintenance expense—

Maintenance and upkeep of public highways.....	35,544.87
Maintenance and repair of other real property and equipment.....	447.45

Total maintenance expense..... 35,992.32

Capital outlays—

Land.....	46.00
Public highways, bridges, and ferries.....	30,598.05
Watercraft and appurtenances.....	662.61
Land transportation equipment (other than motor).....	364.93
Industrial machinery and implements.....	66.88
Hand tools.....	454.94
Furniture and office equipment.....	1,698.36
Miscellaneous equipment.....	524.40

Total capital outlays..... 34,416.17

Total budget charges..... 195,249.80

Current surplus at the end of the year..... 5,352.43

PROVINCE OF ZAMBOANGA.

BUDGET STATEMENT.

[Fiscal year 1916.]

Budget credits:

Revenue and receipts for the year—

Revenue from taxation.....	₱98,040.45
Incidental revenue.....	14,930.83
Receipts from commercial and industrial units.....	412,135.99
Aid from the Central Government.....	22,195.86
Aid from local governments.....	6,387.52
Aid from Mindanao and Sulu Department.....	149,650.56
Other receipts.....	4,391.17

Total revenue and receipts for the year..... 707,732.38

Current surplus at the beginning of the year..... 55,499.26

Total budget credits..... 763,231.64

Budget charges:

Current expense—

Compensation of officers and employees.....	240,341.88
Traveling expenses of personnel.....	11,694.47
Rental of buildings and grounds.....	968.50
Administrative percentage.....	6,560.00
Postal, telegraph, and telephone service.....	3,729.41
Illumination and power service.....	87.00
Other service.....	35,908.85
Consumption of supplies and materials.....	203,911.04

Total current expense..... 503,201.15

Maintenance expense—

Maintenance and upkeep of public highways.....	55,595.20
Maintenance and repair of other real property and equipment.....	14,982.63

Total maintenance expense..... 70,577.83

Capital outlays—

Land.....	1,442.50
Public highways, bridges, and ferries.....	88,635.38
Telegraph and telephone lines.....	2,557.92
Watercraft and appurtenances.....	211.77
Motor vehicles and accessories.....	190.57
Land transportation equipment (other than motor).....	978.40
Industrial machinery and implements.....	17,797.20
Hand tools.....	1,214.56
Furniture and office equipment.....	2,531.93
Miscellaneous equipment.....	7,900.94

Total capital outlays..... 123,461.17

Aid to local governments..... 3,000.00

Advances to exchange stores..... 5,000.00

Total budget charges..... 705,240.15

Current surplus at the end of the year..... **57,991.49**

ADDENDA.

TABLE SHOWING, BY PROVINCES AND CITIES, THE ASSESSED VALUE OF REAL PROPERTY, AND THE POPULATION OF THE PHILIPPINE ISLANDS UPON THE BASIS OF THE CENSUS OF 1903, AND SUBSEQUENT LEGISLATION BY THE PHILIPPINE LEGISLATURE.

Provinces and cities.	Assessed value of real property.						Population.		
	Taxable.		Exempt.		Total.		Christian.	Non-Christian.	Total.
	Parcels.	Valuation.	Parcels.	Valuation.	Parcels.	Valuation.			
		<i>Pesos.</i>		<i>Pesos.</i>		<i>Pesos.</i>			
Agusan.....	7,261	1,603,270	950	802,180	8,211	1,905,450	19,056	9,187	28,193
Albay.....	127,068	31,542,480	8,507	4,411,510	135,575	35,954,090	239,434	892	240,326
Ambos Camarines.....	94,114	19,415,650	15,212	2,561,340	109,326	21,976,990	238,887	5,938	239,820
Antique.....	43,007	4,100,180	17,419	585,000	60,426	4,685,180	131,245	2,921	134,166
Bataan.....	13,076	4,488,650	5,791	964,050	18,867	5,452,700	45,166	1,621	46,787
Batanes.....	1,685	1,113,440	361	141,200	2,046	1,254,640	8,293		8,293
Batangas.....	76,863	13,388,610	37,244	1,988,850	114,107	15,377,460	257,715		257,715
Bohol.....	150,863	14,233,240	37,646	3,489,860	188,509	17,722,600	269,223		269,223
Bukidnon.....	(*)	(*)	(*)	(*)	(*)	(*)		28,150	28,150
Bulacan.....	62,137	28,875,800	6,389	5,314,440	68,526	34,189,740	223,327	415	223,742
Cagayan.....	86,850	14,085,770	11,177	2,900,290	98,027	16,986,060	134,532		134,532
Capiz.....	73,448	11,062,510	19,799	2,534,320	93,247	13,596,830	276,948	5,629	282,577
Cavite.....	35,875	8,462,900	14,665	2,806,190	50,540	10,759,090	134,779		134,779
Cebu.....	122,834	20,986,330	48,132	6,432,540	170,966	27,418,870	653,727		653,727
Cotabato.....	550	578,550	68	97,150	618	675,700	4,077	73,634	77,711
Davao.....	3,532	3,293,680	1,017	238,580	4,549	3,527,210	24,472	41,024	65,496
Ilocos Norte.....	257,259	12,457,400	55,098	2,441,880	312,357	14,899,280	176,785	2,210	178,995
Ilocos Sur.....	178,226	12,647,740	28,073	2,758,800	206,299	15,406,540	199,542	30,668	230,210
Iloilo.....	115,623	24,325,550	36,361	7,520,210	151,984	31,845,760	403,932	6,333	410,315
Isabela.....	42,974	11,645,430	1,337	698,730	44,311	12,344,160	68,793		68,793
Laguna.....	97,356	24,437,720	7,986	2,173,070	105,342	26,610,790	148,606		148,606
Lanao.....	1,618	522,730	214	88,240	1,832	610,970	11,759	58,144	69,903
La Union.....	99,582	11,087,840	13,288	1,425,810	112,870	12,513,650	124,548		124,548
Leyte.....	132,887	24,302,180	31,241	2,873,000	164,128	27,175,180	388,922		388,922
Mindoro.....	13,036	4,296,230	990	191,450	14,026	4,487,680	33,310	7,264	40,574
Misamis.....	70,091	12,617,480	7,724	838,350	77,815	13,455,830	132,601		132,601
Mountain Province ^b	10,018	462,790	1,317	148,590	11,335	611,380	8,503	305,733	314,236
Nueva Ecija.....	37,729	22,566,480	6,857	1,544,150	44,086	24,110,630	132,999	1,148	134,147
Nueva Vizcaya.....	11,807	2,135,430	2,506	80,180	14,313	2,215,610	16,000	6,685	22,685
Occidental Negros.....	34,178	27,072,950	14,980	3,579,490	49,158	30,652,440	303,660	4,612	308,272
Oriental Negros.....	49,380	8,479,740	23,657	1,509,400	73,037	9,989,140	184,889	16,605	201,494
Palawan.....	1,058	945,390	3,072	315,290	4,130	1,260,680	22,852	6,844	35,696
Pampanga.....	47,048	21,454,510	27,037	3,696,770	74,085	25,151,280	222,656	1,098	223,754
Pangasinan.....	230,837	28,700,010	24,415	6,442,490	255,252	35,142,500	439,135	3,386	442,521
Rizal.....	57,038	21,144,970	13,807	5,990,360	70,845	27,135,330	148,502	2,421	150,923
Samar.....	92,498	10,611,620	30,935	2,779,440	123,433	13,391,060	263,102	3,135	266,237
Sorsogon.....	65,505	14,356,000	3,913	1,690,840	69,418	16,046,840	164,129	41	164,170
Sulu.....	(c)	655,380	(c)	60,950	(c)	716,330	3,621	86,968	90,589
Surigao.....	30,663	4,470,300	8,536	1,266,770	39,199	5,737,070	80,112		80,112
Tarlac.....	52,621	14,194,200	8,041	1,853,540	60,662	16,047,740	133,513	1,594	135,107
Tayabas.....	110,011	38,149,510	8,051	6,572,810	118,062	44,722,320	201,521	2,303	204,324
Zambales.....	38,164	4,944,760	6,286	439,680	44,450	5,384,440	56,762	3,168	59,930
Zamboanga.....	12,101	7,478,490	1,836	1,218,940	13,937	8,697,430	61,914	36,164	98,078
Baguio City.....	484	409,090	58	872,590	542	1,281,680	489		489
Manila City.....	17,689	100,875,390	346	63,937,060	18,035	164,812,450	219,928		219,928
Total.....	2,806,644	644,667,770	591,839	159,271,010	3,398,483	803,938,780	7,014,966	756,480	7,771,446

* Assessment not completed.

^b For the municipality of Tagudin only.

^c No available information.

DEFALCATIONS OF PROVINCIAL AND MUNICIPAL OFFICERS AND EMPLOYEES DURING THE YEAR ENDED DECEMBER 31, 1916.

ALBAY.

Ramon Templonuevo, municipal treasurer and deputy provincial treasurer at Baras, on July 17, 1916, was found short in his accounts in the sum of ₱703.76, which, upon further examination, was increased to ₱711.76. He was prosecuted for malversation of public funds, pleaded guilty, and was sentenced to imprisonment for eight months and to pay a fine of ₱703.76. Final settlement of his accounts is pending.

Tranquilino Offemaria, municipal treasurer and deputy provincial treasurer at Jovellar, on July 4, 1916, was found short in his accounts in the sum of ₱423.66, which was immediately refunded. He claimed that the shortage was due to a robbery which occurred in his office on the night of June 30, 1916, whereby the amount of the collections of that day made by his clerk, Vicente Macandog, was lost. As the amount lost was refunded and the treasurer appeared to be free from criminal responsibility, no further action has been taken in the case, and he was allowed to remain in the service.

BOHOL.

Timoteo C. Forinas, municipal treasurer and deputy provincial treasurer at Maribojoc, on November 15, 1916, was found short in his accounts in the sum of ₱17.37, which was later increased by ₱37, the amount of certain slaughterhouse fees received by him and for which he failed to account. In view of the length of his service in the Government, and the fact that he is at present afflicted with tuberculosis, and since he refunded the amount of the shortage, no criminal prosecution was instituted against him, but he was suspended from office with a view to securing his removal and to disqualify him forever from holding any position in the treasury service.

CAGAYAN.

Sebastian Paggabao and Victorino Espartero, collectors of the Aparri—Linao ferry, on September 24, 1916, were found to have collected tolls from provincial and Insular officials and employees amounting to ₱245.56, failing to issue the corresponding cash tickets. As there was not sufficient evidence to secure conviction, no further action has been taken in the case except to dismiss them from the service and to have them refund the amount, which they did: Paggabao ₱160.20 and Espartero ₱85.36.

On December 9, 1916, certain irregularities were discovered in connection with the construction of the concrete wharf in the municipality of Aparri, for which the following municipal officials and employees were found to be responsible: Tomas Oñate, municipal president; Ceferino Lansí, municipal vice-president; Domingo Alvarado, municipal councilor; Carlos Umengan, ferry collector; Victoriano Malana, sergeant of municipal police; Lino Estandarte, municipal police; M. Gammag, municipal police. Complaints for violation of Section 28 of Act 82 (now Section 2743 of the Administrative Code, 2761 Revised Ed.) against Oñate, Lansí and Alvarado; for "estafa" against Estandarte (14 cases) and Gammag (2 cases) and for misappropriation against Malana were filed and are now pending in court. Umengan was prosecuted for "estafa," found guilty, and was sentenced to imprisonment for thirty days; to refund to the municipality the amount of ₱1.10, and to pay the costs of the proceedings.

COTABATO.

O. J. Yokom, tax collector, some time in 1913, was found short in the sum of ₱538 representing cedula and road tax collections. He was prosecuted for malversation of public funds, pleaded guilty, and was sentenced to imprisonment for one year and to pay a fine of ₱538 or to leave the Islands. Yokom having left the Islands as conditioned in the sentence of the court, relief was granted the province for the loss of this amount under the provisions of the Accounting Law.

Jose E. Arquiza, clerk and paymaster in the office of the district engineer, on October 12, 1916, was found short in the sum of ₱580.23, which was covered by falsified names of laborers, witnesses and cedula numbers. He was arrested and proceedings for his prosecution are now pending.

ILOCOS NORTE.

On July 14, 1916, Cipriano Edralin, former municipal treasurer and deputy provincial treasurer at Badoc, committed suicide. Upon examination of his cash and accounts, a shortage of ₱1,426.74 was disclosed, which was finally determined to be ₱1,556.99. The municipality was indemnified for the loss of this amount from the Fidelity Fund.

ISABELA.

Jose M. Capellan, municipal treasurer and deputy provincial treasurer at Naguilian, on September 1, 1916, was found to have appropriated to his own use the sum of ₱35.45 pertaining to real property tax collections for the last semester of 1915. He, with the aid of Domingo Capellan, his clerk, changed the duplicates and triplicates of the receipts issued therefor by showing thereon less amounts than those of the originals. Both of them were prosecuted for "estafa" but were acquitted by the court for lack of sufficient evidence.

Valeriano Cabauatan, municipal treasurer and deputy provincial treasurer at Tumauni, on April 1, 1916, was found to have credited in his accounts the sum of ₱12 as payment for the services of a man who did not actually render any service, thus appropriating the amount to his personal use. The matter was referred to the fiscal for appropriate action.

LANAO.

J. T. Reyburn, deputy treasurer at Kolambugan, on November 22, 1916, was found short in his accounts in the sum of ₱514.08 (cash ₱503.58; internal revenue stamps ₱9.20 and documentary stamps ₱1.30) which was refunded by him. As no criminal intent on the part of the officer was disclosed, no action was taken in the case other than the relief of Reyburn as deputy treasurer.

LA UNION.

In the morning of April 15, 1916, it was reported that the office of the provincial treasurer was robbed and that the safe was found broken and the watchman dead. The contents of the safe were found intact. Mauro Ortiz, provincial governor, and Esteban Payoyo, as supposed authors of the robbery, were prosecuted for attempted robbery with homicide (tentativa de robo con homicidio) but were acquitted by the court for lack of sufficient evidence to secure conviction.

LEYTE.

Claro M. Mate, clerk of the trade school, on September 15, 1916, was found short in the sum of ₱119.32, which was refunded immediately. He was prosecuted for malversation of public funds, but the case was dismissed by the justice of the peace. Although the shortage really existed, no further criminal action was taken owing to lack of sufficient evidence to secure the conviction of the accused. However, it has been recommended that Mate be administratively punished in accordance with the Civil Service Rules.

Silvestre Jaro, traveling deputy, on April 27, 1916, upon return from liquidation trip, was found short in the sum of ₱709.16, which was made good by him. In view of the refundment of the shortage, and since no criminal liability was disclosed, no further action has been taken in the case.

MISAMIS.

Pio B. Bollozos, municipal treasurer and deputy provincial treasurer at Plaridel, on September 18, 1916, was found short in his accounts in the sum of ₱182.74, which, upon subsequent examination, was increased by ₱79.04 (₱69.54 cash tickets and ₱9.50 documentary stamps). ₱182.74 of the total shortage has been refunded. The matter was referred to the fiscal for appropriate action.

On October 31, 1916, Ciriaco A. Castro, municipal treasurer and deputy provincial treasurer at Mambajao, was reported to have disappeared. Upon examination of his office, on November 2, 1916, a shortage in his accounts of ₱6,049.34 was disclosed. A complaint for malversation of public funds was filed against him before the justice of the peace, where the case is now pending. His present whereabouts are not known.

MOUNTAIN.

Jose O. Peralta, township and deputy provincial treasurer at Bokod, on May 8, 1916, was found short in his accounts in the sum of ₱647. He claimed that the shortage was due to the fact that between the fourth and fifth day of May, 1916, his safe had been robbed by unknown parties. He was

prosecuted for malversation of public funds, found guilty, and was sentenced to imprisonment for one year and to pay a fine of ₱647. From this sentence he appealed to the Supreme Court where the case is now pending.

NUEVA ECIJA.

Gonzalo Talanay, clerk of the municipal treasurer of Bongabon, on October 10, 1916, was found to have made certain cedula collections for which he failed to issue the corresponding cedulas and account for the money, amounting to ₱27. A complaint against him for malversation of public funds is now pending in court.

Victoriano A. Calica, municipal treasurer and deputy provincial treasurer at Guimba, on November 19, 1916, was found short in his accounts in the sum of ₱423.98. He was prosecuted for malversation of public funds, pleaded guilty, and was sentenced to imprisonment for two months and to return to the municipality the amount misappropriated. The shortage was made good by the officer.

OCCIDENTAL NEGROS.

Rafael Espinos, municipal treasurer and deputy provincial treasurer at La Carlota, on March 21, 1916, was found short in his accounts in the sum of ₱100.97. In view of the officer's past good record and the fact that the shortage was immediately made good by him, no criminal prosecution was instituted against him.

PAMPANGA.

Anselmo Alejandrino, president of Arayat; Teodoro Jurado, councilman; and Mariano Malapitan, election inspector, on March 14, 1916, were found, to have sold to one Cipriano de Castro, certain Government property signing a receipt for the proceeds thereof, ₱20, under the false name of Mariano Gatchalian, and appropriating the money to their own use. Charges of "estafa" were filed against them before the justice of the peace, but they were dismissed on technical grounds. The case was referred to the Attorney-General for such action as may be deemed expedient.

Pedro Torres, clerk of the municipal treasurer of Angeles, on March 2, 1916, was found to have misappropriated small amounts of collections derived from the sale of certain market and slaughterhouse cash tickets amounting to ₱30, which he made good upon demand. He was prosecuted on two separate charges of malversation of public funds, pleaded guilty on the first charge and was sentenced to imprisonment for three months and to refund to the municipality the amount of ₱6. On motion of the fiscal, the other charge was dismissed for lack of sufficient evidence.

RIZAL.

Rafael Lara, municipal treasurer and deputy provincial treasurer at Makati, on July 20, 1916, was found short in his accounts in the sum of ₱310.15. He was prosecuted for malversation of public funds, pleaded guilty, and was sentenced to imprisonment for three months; to pay a fine of ₱310.15 and to indemnify the municipality in the amount of ₱210.15. Lara deposited before the trial the amount of ₱100 on account of his shortage.

SAMAR.

Felix L. Rama, municipal treasurer and deputy provincial treasurer at Lavezares, on March 19, 1915, was found to have made certain cash collections amounting to ₱93.73 for which he failed to account, converting the money to his personal use. He was prosecuted on four separate charges of malversation of public funds, pleaded guilty on the first charge, and was sentenced to imprisonment for one year and to pay a fine of ₱28.75. On motion of the fiscal, the remaining charges were dismissed for lack of sufficient evidence. The shortage was finally determined to be ₱116.53 and the municipality was indemnified for the loss of this amount from the Fidelity Fund.

M. B. Saldo, chief of police at Catarman, on April 20, 1915, was found to have collected the sum of ₱2 from one Lopez Anquilo as fines in a criminal case, for which he failed to account, appropriating the money for his own use. He was prosecuted for malversation of public funds, but on trial he was found guilty of "estafa," and was accordingly sentenced to imprisonment for three months and to refund the amount misappropriated.

On the morning of August 2, 1916, Luis Baria, acting treasurer of Borongan, reported that his office had been robbed. Upon examination of the cash and accounts, a shortage of ₱1,524.16 was found. Baria appeared to be the author of the robbery, reported by himself, and consequently a criminal complaint against him for malversation of public funds was filed before the justice of the peace. He was bound over to the Court of First Instance for trial, where the case is now pending.

SORSOGON.

Brigido Sangil, municipal treasurer and deputy provincial treasurer at Sorsogon, on August 2, 1916, was found short in his accounts in the sum of ₱203.10, which was made good by his clerks, Gil Dino, Andres Labalan, and Simeon J. Jimenez who were directly responsible therefor, as follows: Gil Dino (clerk in charge of documentary stamps), ₱42. No criminal action was taken in his case. Andres Labalan, ₱123.50. He was prosecuted for infraction of Section 2662 of the Administrative Code, pleaded guilty, and was sentenced to imprisonment for two months and to pay the costs of the proceedings. Simeon J. Jimenez, ₱37.60. He was separated from the service and also prosecuted for malversation of public funds, but the case was dismissed on motion of the fiscal, for lack of sufficient evidence to secure conviction.

SURIGAO.

Felix Rodriguez, municipal president of Tandag, on November 25, 1916, was found to have improperly disposed of municipal property by loaning to one Valentino Tello, 50 boards, and to one Celestino Acebedo, certain window shells, and 40 pieces of galvanized iron. With the exception of the window shells which were returned to the municipality, none of this property has been recovered. The matter was referred to the fiscal for appropriate action.

TARLAC.

Eustaquio Balasabas, gravel pit inspector, on November 20, 1916, was found to have fraudulently collected the amount of ₱22 as horse allowance pertaining to the months of July and August 1916, by falsely certifying on the corresponding vouchers that he actually used his own horse on official business, when as a matter of fact such horse died on or about June 25, 1916. He was prosecuted on two separate charges of "estafa with falsification of public document," found guilty, and was sentenced on each charge to imprisonment for two months and one day; to pay the amount misappropriated, ₱10, and the costs of the proceedings, or subsidiary imprisonment in case of insolvency and to suffer disqualification as road inspector for a period of 6 years and one day. The amount misappropriated, ₱20, as determined by the court, has been refunded.

ZAMBOANGA.

Jose San Luis, deputy provincial treasurer, municipal district of Margosatubig, on October 7, 1916, was found short in his accounts in the sum of ₱163.47 which was later refunded by him. As the shortage was due to ignorance rather than to any criminal intent, no further action has been taken in the case, but he was separated from the service.

**CASES REPORTED DURING PREVIOUS YEARS BUT WHICH WERE YET UNSETTLED AT THE TIME OF MAKING
LAST ANNUAL REPORT.**

AGUSAN.

Rafael Consing, ex-deputy provincial treasurer, who was convicted of malversation of public funds, refunded the amount misappropriated by him, ₱49.89.

G. R. Badong, jet-rig foreman, who was prosecuted for "estafa" paid the amount misappropriated by him, ₱28.00.

ALBAY.

The final shortage of Braulio Navarro, ex-municipal treasurer and deputy provincial treasurer at Tabaco, was determined to be ₱150.41 and the municipality was indemnified for the loss of this amount from the Fidelity Fund.

Antonio Pujol, ex-messenger, who was prosecuted for robbery of ₱4,000 in the Provincial Treasurer's office, was acquitted by the Court of First Instance, for lack of sufficient evidence.

Primitivo Cruz, ex-municipal treasurer and deputy provincial treasurer at Polangui, was prosecuted for malversation of public funds, pleaded guilty and was sentenced to imprisonment for two months and to indemnify the municipality in the amount of the shortage. The amount of the further shortage found in his accounts, ₱142.03 was made good before the trial.

BATAAN.

As a result of the appeal of Daniel Bascara, ex-property clerk and acting cashier, who was convicted of violation of Act 1740 (now Sec. 2662 of the Administrative Code), a new trial of the case was held, wherein the accused was acquitted.

BULACAN.

The amount of ₱56 misappropriated by Teodoro Guevara, former clerk of the municipal secretary of Hagonoy, was refunded.

Bonifacio Morales, ex-municipal president of Santa Maria, who was convicted of malversation of public funds, refunded the amount of ₱52.14 misappropriated by him.

CAGAYAN.

The amount of ₱12 alleged to have been misappropriated by Juan Calasan, municipal treasurer and deputy provincial treasurer at Buguey, and his clerk, Bernardino Cabasag, has been refunded by the former. Cabasag, was dismissed from the service.

CEBU.

Eduardo de Roda, ex-municipal treasurer and deputy provincial treasurer at Cebu, charged with malversation of public property, refunded the amount of ₱407.50 as ordered by the court.

Raymundo Burgos, ex-clerk of the municipal treasurer at Cebu, who was prosecuted for malversation of public funds, refunded the amount of ₱44.52 through his bondsmen.

Proceedings for the final settlement of the amount due to the municipality of Cebu by Felino de Leon, late chief of public works department (now deceased), are pending.

Vicente Teves, ex-municipal president of Cebu, who was convicted of "hurto," refunded the amount of ₱65, determined by the court to be due from him.

ILOCOS SUR.

The final shortage of S. A. Pacis, ex-municipal treasurer and deputy provincial treasurer at Santa Cruz, was determined to be ₱548.71 and the municipality was indemnified for the loss of this amount from the Fidelity Fund.

LANAO.

Proceedings for the final settlement of the shortages of Domingo Claver, station agent of the Lumbatan Trading System; Valentin Mallari, cedula collector for the province, and Fortunato Casafranca, cedula collector at Kolambugan, are pending.

LA UNION.

Moises Mendoza, former stable keeper at Bauang, has refunded the amount of ₱8 misappropriated by him.

LEYTE.

Isidro Daria, ex-municipal treasurer and deputy provincial treasurer at Hilongos, was prosecuted for malversation of public funds, convicted, and sentenced to imprisonment for eight months and to pay a fine of ₱182. From this sentence he appealed to the Supreme Court where the case is now pending.

C. Victorino, V. B. Garces, and I. Codilla, president of the municipal board of health, municipal secretary, and municipal president, respectively, were prosecuted for malversation of public funds, in connection with the shortage of Patricio Doroja, ex-municipal treasurer and deputy provincial treasurer at Ormoc. Victorino and Codilla were acquitted, and the case against Garces was dismissed for lack of sufficient evidence.

The final shortage of I. Corpin, ex-municipal treasurer and deputy provincial treasurer at Villaba, was determined to be ₱1,291.37 and the municipality was indemnified for the loss of this amount from the Fidelity Fund.

The Supreme Court has affirmed the decision of the lower court in the case against G. Rabina, ex-municipal treasurer and deputy provincial treasurer at Jaro, for malversation of public funds.

NUEVA ECIJA.

Joaquin G. Mina, ex-municipal treasurer and deputy provincial treasurer at Muñoz, has refunded the sum of ₱5 misappropriated by him.

Maximo Tamayo, ex-municipal treasurer and deputy provincial treasurer at Jaen, who was prosecuted for malversation of public funds, refunded the amount of ₱52.25 misappropriated by him.

The case against Nemesio Peralta, ex-municipal treasurer and deputy provincial treasurer at Bonabon, for violation of Act 1740 (now Section 2662 of the Administrative Code) was dropped, he having satisfactorily explained the shortage and cleared his accounts before the filing of a complaint in court.

NUEVA VIZCAYA.

Proceedings for the final settlement of the accounts of Jose R. Panganiban, ex-township treasurer and deputy provincial treasurer at Solano, prosecuted for malversation of public funds, are pending.

OCCIDENTAL NEGROS.

On motion of the fiscal, the other case for ₱87.40 against Damaso Gatanela, ex-municipal treasurer and deputy provincial treasurer at Manapla, was dismissed for lack of sufficient evidence.

RIZAL.

The three additional cases for malversation of public funds against Casimiro E. Velasquez, former clerk in charge of the cash collections in the Register of Deeds' office were dismissed for lack of sufficient evidence.

SAMAR.

Timoteo Sabarre, ex-municipal treasurer and deputy provincial treasurer at Salcedo, refunded the amount of ₱2 misappropriated by him.

Sotero Sister, ex-municipal treasurer and deputy provincial treasurer at Lavezares, refunded the amount of ₱4.93 embezzled by him. A complaint for malversation of public funds, filed against him, was dismissed by the court for lack of sufficient evidence.

SULU.

Proceedings for the final settlement of the amount of ₱280 misappropriated by R. Santos, former clerk in the office of the secretary-treasurer, are pending.

The amount of ₱80 for salary due and unpaid to Mauricio Jimenez, former cattle brander and cedula collector, was applied on his shortage of ₱403, amount of collections lost by him at sea. Relief from accountability for the loss of the balance, ₱323 and for the lost accountable forms has been granted, under the provisions of the Accounting Law.

TAYABAS.

Juan Eleazar, ex-municipal treasurer and deputy provincial treasurer at San Narciso, pleaded guilty, and was sentenced to imprisonment for two years and to pay a fine of ₱1,000. His shortage was finally determined to be ₱2,132.70, and the municipality was indemnified for the loss of this amount from the Fidelity Fund.

DEPARTMENT OF MINDANAO AND SULU.

Rogelio Saavedra, ex-property clerk for the medical supplies of the Department of Mindanao and Sulu, refunded the amount of ₱655.26, the unpaid portion of his shortage.

CONSOLIDATED STATEMENT OF PUBLIC AND PRIVATE TRUST FUNDS.

	Insular internal revenue (account current).	Municipal revenue (account current).	Municipal deposits.	Miscella- neous de- posit and trust funds.	Miscella- neous dis- bursing funds.	Total.
Balance, December 31, 1915.....	P399,748.58	P18.48	P2,198,873.95	P394,591.01	P2,214,168.83	P5,201,895.85
Collections.....	5,754,414.00	9,449,768.53		5,892,941.81	2,121,300.19	15,204,182.53
Receipts.....			21,185,094.19			29,148,736.19
Total.....	6,154,162.58	9,449,782.01	23,328,468.14	6,286,932.82	4,335,469.02	49,554,814.57
Withdrawals.....			20,729,047.92	5,864,228.15		26,593,276.07
Payments, disbursements and other charges.....	5,669,201.06	9,448,067.12			2,115,236.54	17,232,504.72
Balance, December 31, 1916.....	484,961.52	1,714.89	2,599,420.22	422,704.67	2,220,232.48	5,729,033.78
Total.....	6,154,162.58	9,449,782.01	23,328,468.14	6,286,932.82	4,335,469.02	49,554,814.57

LOANS.

[In process of cancellation under the provisions of Act No. 1815.]

Act No. 1815 of the Philippine Legislature provides that "The unpaid balances of loans or part of loans made to the provincial and municipal governments of the Philippine Islands (except the city of Manila) prior to October fifteenth, nineteen hundred and seven, from the general funds of the Insular Treasury, or the Congressional Relief Fund, are hereby canceled: *Provided*, That each provincial and municipal government whose indebtedness is canceled in accordance with the provisions of this Act, shall set aside, as a special fund of the province or of the municipality, as the case may be, from its general funds, a sum not less than the total of its indebtedness canceled in accordance with this Act, which sum shall be expended in the construction of public schools, roads, bridges, or other public works, in the discretion of the respective provincial boards, subject to the approval of the Governor-General."

The following statement shows the amount of such loans remaining unliquidated December 31, 1916:

Provinces.	Amount of loans un- liquidated Dec. 31, 1916.	Transfers to Public Works Fund, Act 1815, during fiscal year.	Amount of loans un- liquidated Dec. 31, 1916.
Albay.....	P24,207.22	P19,870.66	P4,336.56
Ambos Camarines.....	14,000.00	6,000.00	8,000.00
Antique.....	3,500.00	500.00	3,000.00
Bataan.....	1,909.78	1,909.78	
Capi (Romblon).....	1,000.00		1,000.00
Cavite.....	24,689.57	17,843.42	6,846.15
Ilocos Sur.....	3,333.33	2,000.00	1,333.33
Risal.....	2,212.61		2,212.61
Samar.....	8,846.16	8,846.16	
Tarlac.....	10,304.97	10,304.97	
Total.....	94,003.64	67,274.99	26,728.65

